

SENATE BILL NO. 543—COMMITTEE ON FINANCE

MAY 13, 2019

Referred to Committee on Finance

SUMMARY—Revises provisions relating to the funding of public schools. (BDR 34-1263)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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

AN ACT relating to education; creating the State Education Fund; revising the method for determining the amount of and distributing money to support the operation of the public schools in this State; establishing certain requirements for the accounting and use of such money; establishing requirements for the establishment of budgetary estimates relating to the public schools in this State; creating the Commission on School Funding and establishing its duties; establishing provisions relating to reports of expenditures by public schools; directing certain revenues to be deposited in the State Education Fund; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law declares that “the proper objective of state financial aid to public
2 education is to ensure each Nevada child a reasonably equal educational
3 opportunity” and establishes the Nevada Plan as a formula for distribution of state
4 financial aid to the public schools in this State to accomplish that objective. (NRS
5 387.121) As part of the Nevada Plan, the Legislature establishes, during each
6 legislative session and for each school year of the biennium, an estimated statewide
7 average basic support guarantee per pupil. (NRS 387.122) This is the per pupil
8 amount that is “guaranteed” on a statewide basis through a combination of state
9 money and certain local revenues, supplemented by other local revenues which are
10 not “guaranteed” by the state. The basic support guarantee for each school district
11 is computed by multiplying the basic support guarantee per pupil that is established
12 by law for the school district for each school year by pupil enrollment. (NRS
13 387.121-387.1223) In addition to the basic support guarantee per pupil, state
14 financial aid to public education is provided through various programs, commonly
15 known as “categorical funding,” that target specific purposes or populations of
16 pupils for additional support. Such programs include, without limitation, the



17 Account for the New Nevada Education Funding Plan, Zoom schools and Victory
18 schools. (NRS 387.129-387.139; section 1 of chapter 544, Statutes of Nevada 2017,
19 p. 3768; section 2 of chapter 389, Statutes of Nevada 2015, p. 2199)

20 Beginning with the 2021-2023 biennium, this bill generally replaces the
21 Nevada Plan with the Pupil-Centered Funding Plan, which combines money raised
22 pursuant to state law at the local level with state money to provide a certain basic
23 level of support to each pupil in this State which is adjusted: (1) to account for
24 variation in the local costs to provide a reasonably equal educational opportunity to
25 pupils; and (2) for the costs of providing a reasonably equal educational
26 opportunity to pupils with certain additional educational needs. **Section 15** of this
27 bill designates the plan created by this bill as the Pupil-Centered Funding Plan and
28 expresses the intent of the Legislature regarding its creation. Specifically, **section 2**
29 of this bill creates the State Education Fund and identifies numerous sources of
30 revenues to be deposited into the Fund, in addition to direct legislative
31 appropriations from the State General Fund. **Section 2** also authorizes the
32 Superintendent of Public Instruction to create one or more accounts in the State
33 Education Fund for the purpose of administering money received from the Federal
34 Government. **Section 3** of this bill creates the Education Stabilization Account in
35 the State Education Fund and provides for the funding of the Account and the use
36 of the money in the Account. **Sections 13, 26, 27, 49, 51, 52, 59-61, 64 and 66-73**
37 of this bill direct certain sources of revenues to the State Education Fund. **Sections**
38 **17, 19, 22-25, 31-35, 37-42, 45, 47, 48, 50, 53-56, 62, 63 and 65** of this bill make
39 conforming changes for the direction of such sources of revenues to the State
40 Education Fund and the replacement of the State Distributive School Account with
41 the State Education Fund.

42 **Section 4** of this bill requires the Legislature, after making a direct legislative
43 appropriation to the State Education Fund, to determine the statewide base per pupil
44 funding amount for each fiscal year of the biennium. **Section 4** expresses the intent
45 of the Legislature that the statewide base per pupil funding amount should increase
46 each year by not less than inflation. **Section 4** requires the Legislature to
47 appropriate the whole of the State Education Fund, less the money in the Education
48 Stabilization Account or any account created by the Superintendent to receive
49 federal money, to fund, in an amount determined to be sufficient by the Legislature:
50 (1) the operation of the State Board of Education, Superintendent of Public
51 Instruction and the Department of Education; (2) the food service, transportation
52 and similar services of the school districts; (3) the operation of each school district
53 for all pupils generally through adjusted base per pupil funding for each pupil
54 enrolled in the school district; (4) the operation of each charter school and
55 university school for profoundly gifted pupils for all pupils generally through a
56 statewide base per pupil funding amount for each pupil enrolled in such a school,
57 with an adjustment for certain schools; and (5) the additional educational needs of
58 English learners, at-risk pupils, pupils with disabilities and gifted and talented
59 pupils through additional weighted funding for each such pupil. **Section 4** specifies
60 that additional weighted funding be expressed as a multiplier to be applied to the
61 statewide base per pupil funding amount and that a pupil who belongs to more than
62 one category receive only the additional weighted funding for the single category
63 with the highest multiplier. **Section 4** generally prohibits the use of additional
64 weighted funding for collective bargaining. **Section 58** of this bill generally
65 prohibits the use of a school district's ending fund balance for collective
66 bargaining.

67 **Sections 5-7** of this bill establish certain factors which are applied to the
68 statewide base per pupil funding amount to create the adjusted base per pupil
69 funding for each school district and certain charter schools and university schools
70 for profoundly gifted pupils. Specifically, **section 5** of this bill establishes a cost
71 adjustment factor by which the statewide base per pupil funding amount is



72 multiplied for each school district and certain charter schools and university schools
73 for profoundly gifted pupils to account for variation between the counties in the
74 cost of living and the cost of labor. **Section 6** of this bill establishes a formula to
75 calculate an additional amount of funding for each necessarily small school in a
76 school district to account for the increased cost to operate certain schools which
77 must necessarily be smaller than the school could be most efficiently operated.
78 **Section 7** of this bill establishes a small district equity adjustment by which the
79 statewide base per pupil funding amount is multiplied for each school district to
80 account for the increased cost per pupil to operate a school district in which
81 relatively fewer pupils are enrolled. **Sections 5-7** authorize the Commission on
82 School Funding to revise the method by which these adjustments are calculated in
83 certain circumstances.

84 **Section 8** of this bill requires each school district to account separately for the
85 adjusted base per pupil funding received by the school district and deduct an
86 amount of not more than the amount prescribed by the Commission on School
87 Funding by regulation of the adjusted base per pupil funding for the administrative
88 expenses of the school district. **Section 8** requires the remainder of the adjusted
89 base per pupil funding to be distributed to the public schools in the school district in
90 a manner that ensures each pupil in the school district receives a reasonably equal
91 educational opportunity. Similarly, **section 8** requires each school district to
92 account separately for all weighted funding received by the school district. **Section**
93 **8** requires all weighted funding to be distributed directly to each school in which
94 the relevant pupils are enrolled. **Section 8** also: (1) requires each public school to
95 account separately for the adjusted base per pupil funding and each category of
96 weighted funding the school receives; (2) requires weighted funding to be used for
97 each relevant pupil to supplement the adjusted base per pupil funding for the pupil
98 and provide such educational programs, services or support as are necessary to
99 provide the pupil a reasonably equal educational opportunity; and (3) limits the use
100 of weighted funding for at-risk pupils and English learners to certain services.
101 **Section 8** additionally contains certain provisions relating to the separate
102 accounting of money for pupils with disabilities and gifted and talented pupils
103 which are moved into this section from a separate provision of existing law.
104 **Sections 14, 16, 18, 20, 21, 28-30, 36, 43, 44, 46, 57, 74 and 80** of this bill make
105 conforming changes.

106 **Section 9** of this bill requires the Governor, when preparing the proposed
107 executive budget, to reserve an amount of money in the State General Fund for
108 transfer to the State Education Fund which is sufficient to fully fund certain
109 increases in the amount of money in the State Education Fund if the Economic
110 Forum projects an increase in state revenue in the upcoming biennium. If the
111 Economic Forum projects a decrease in state revenue, **section 9** requires the
112 Governor to reserve an amount of money in the State General Fund sufficient to
113 ensure that the amount of money transferred from the State General Fund to the
114 State Education Fund does not decrease by a greater percentage than the projected
115 decline in state revenues. **Section 9** requires the Governor to include in the
116 proposed executive budget recommendations for the statewide base per pupil
117 funding amount and the multiplier for each category of pupils. **Section 9** requires
118 the Governor to consider the recommendations of the Commission on School
119 Funding for an optimal level of school funding and authorizes the Governor to
120 reserve an additional amount of money for transfer to the State Education Fund to
121 fund any such recommendation. **Section 9** authorizes the Governor, as part of the
122 proposed executive budget, to recommend revisions to education funding or
123 additional education funding, but requires the proposed executive budget to include
124 a minimum amount of total funding for the State Education Fund based on the
125 projections of the Economic Forum for the upcoming biennium.



126 **Section 10** of this bill creates the Commission on School Funding and
127 prescribes its membership. **Section 11** of this bill prescribes the duties of the
128 Commission. **Section 76** of this bill requires the Commission to project the
129 distribution of education funding for the 2019-2021 biennium as if the Pupil-
130 Centered Funding Plan were in effect, compare that projection to the actual
131 distribution of education funding for the 2019-2021 biennium, and make
132 recommendations for the implementation of the Pupil-Centered Funding Plan to the
133 Governor and Legislature.
134 **Section 12** of this bill establishes certain reporting requirements for the
135 Department of Education and for each school district and public school relating to
136 educational expenditures.

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

1 **Section 1.** Chapter 387 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 12, inclusive, of this
3 act.

4 **Sec. 2. 1. *The State Education Fund is hereby created as a***
5 ***special revenue fund to be administered by the Superintendent of***
6 ***Public Instruction for the purpose of supporting the operation of***
7 ***the public schools in this State. The interest and income earned on***
8 ***the money in the Fund, after deducting any applicable charges,***
9 ***must be credited to the Fund.***

10 **2. *Money which must be deposited for credit to the State***
11 ***Education Fund includes, without limitation:***

12 ***(a) All money derived from interest on the State Permanent***
13 ***School Fund, as provided in NRS 387.030;***

14 ***(b) The proceeds of the tax imposed pursuant to NRS***
15 ***244.33561 and any applicable penalty or interest, less any amount***
16 ***retained by the county treasurer for the actual cost of collecting***
17 ***and administering the tax;***

18 ***(c) The proceeds of the tax imposed pursuant to subsection 1***
19 ***of NRS 387.195;***

20 ***(d) The portion of the money in each special account created***
21 ***pursuant to subsection 1 of NRS 179.1187 which is identified in***
22 ***paragraph (d) of subsection 2 of NRS 179.1187;***

23 ***(e) The money identified in subsection 1 of NRS 328.450;***

24 ***(f) The money identified in subsection 1 of NRS 328.460;***

25 ***(g) The money identified in paragraph (a) of subsection 2 of***
26 ***NRS 360.850;***

27 ***(h) The money identified in paragraph (a) of subsection 2 of***
28 ***NRS 360.855;***

29 ***(i) The money identified in subsection 4 of NRS 362.170;***



1 (j) *The portion of the proceeds of the tax imposed pursuant to*
2 *subsection 1 of NRS 372A.290 identified in paragraph (b) of*
3 *subsection 3 of NRS 372A.290;*

4 (k) *The proceeds of the tax imposed pursuant to subsection 2*
5 *of NRS 372A.290;*

6 (l) *The proceeds of the taxes imposed pursuant to chapter 374*
7 *of NRS, as transferred pursuant to subsection 3 of NRS 374.785;*

8 (m) *The money identified in paragraph (b) of subsection 3 of*
9 *NRS 453A.344;*

10 (n) *The money identified in NRS 453D.510;*

11 (o) *The portion of the proceeds of the excise tax imposed*
12 *pursuant to subsection 1 of NRS 463.385 identified in paragraph*
13 *(c) of subsection 5 of NRS 463.385;*

14 (p) *The money identified in subsection 3 of NRS 482.181;*

15 (q) *The portion of the net profits of the grantee of a franchise,*
16 *right or privilege identified in NRS 709.110;*

17 (r) *The portion of the net profits of the grantee of a franchise*
18 *identified in NRS 709.230;*

19 (s) *The portion of the net profits of the grantee of a franchise*
20 *identified in NRS 709.270; and*

21 (t) *The direct legislative appropriation from the State General*
22 *Fund required by subsection 3.*

23 3. *In addition to money from any other source provided by*
24 *law, support for the State Education Fund must be provided by*
25 *direct legislative appropriation from the State General Fund in an*
26 *amount determined by the Legislature to be sufficient to fund the*
27 *operation of the public schools in this State for kindergarten*
28 *through grade 12 for the next ensuing biennium for the*
29 *population reasonably estimated for that biennium. Money in the*
30 *State Education Fund does not revert to the State General Fund at*
31 *the end of a fiscal year, and the balance in the State Education*
32 *Fund must be carried forward to the next fiscal year.*

33 4. *Money in the Fund must be paid out on claims as other*
34 *claims against the State are paid.*

35 5. *The Superintendent of Public Instruction may create one*
36 *or more accounts in the State Education Fund for the purpose of*
37 *administering any money received from the Federal Government*
38 *for the support of education and any State money required to be*
39 *administered separately to satisfy any requirement imposed by the*
40 *Federal Government. The money in any such account must not be*
41 *considered when calculating the statewide base per pupil funding*
42 *amount or appropriating money from the State Education Fund*
43 *pursuant to section 4 of this act.*

44 **Sec. 3.** *1. The Education Stabilization Account is hereby*
45 *created in the State Education Fund. Except as otherwise provided*



1 *in subsections 3 and 4, each year after the close of the previous*
2 *fiscal year and before the issuance of the State Controller's*
3 *annual report, each county school district shall transfer from the*
4 *county school district fund to the Education Stabilization Account*
5 *any amount by which the ending fund balance of the county*
6 *school district fund exceeds 16.6 percent of the total budgeted*
7 *expenditures for the fund.*

8 *2. Money transferred pursuant to subsection 1 to the*
9 *Education Stabilization Account is a continuing appropriation*
10 *solely for the purpose of authorizing the expenditure of the*
11 *transferred money for the purposes set forth in this section.*

12 *3. The balance in the Educational Stabilization Account must*
13 *not exceed 15 percent of the total of all appropriations and*
14 *authorizations from the State Education Fund for the immediately*
15 *preceding fiscal year. Any money transferred to the Education*
16 *Stabilization Account which exceeds this amount must instead be*
17 *transferred to the State Education Fund.*

18 *4. If the Interim Finance Committee finds that the collection*
19 *of revenue in any fiscal year will result in the State Education*
20 *Fund receiving 97 percent or less of the money deposited in the*
21 *State Education Fund, the Committee shall by resolution establish*
22 *an amount of money to transfer from the Education Stabilization*
23 *Account to the State Education Fund and direct the State*
24 *Controller to transfer that amount to the State Education Fund.*
25 *The State Controller shall thereupon make the transfer.*

26 **Sec. 4.** *1. After a direct legislative appropriation is made to*
27 *the State Education Fund from the State General Fund pursuant*
28 *to section 2 of this act, the Legislature shall determine the*
29 *statewide base per pupil funding amount for each fiscal year of*
30 *the biennium, which is the amount of money expressed on a per*
31 *pupil basis for the projected enrollment of the public schools in*
32 *this State, determined to be sufficient by the Legislature to fund*
33 *the costs of all public schools in this State to operate and generally*
34 *provide education to all pupils. It is the intent of the Legislature*
35 *that the statewide base per pupil funding amount for any fiscal*
36 *year be not less than the statewide base per pupil funding amount*
37 *for the immediately preceding fiscal year, adjusted by inflation,*
38 *unless the amount of money contained in the State Education*
39 *Fund decreases from the preceding fiscal year.*

40 *2. After a direct legislative appropriation is made to the State*
41 *Education Fund from the State General Fund pursuant to section*
42 *2 of this act, the money in the State Education Fund, excluding*
43 *any amount of money in the Education Stabilization Account or in*
44 *any account established pursuant to subsection 5 of section 2 of*



1 *this act, must be appropriated as established by law for each fiscal*
2 *year of the biennium for the following purposes:*

3 (a) *To the Department, an amount of money determined to be*
4 *sufficient by the Legislature, when combined with any other*
5 *resources available for this purpose, to fund the operation of the*
6 *State Board, the Superintendent of Public Instruction and the*
7 *Department, including, without limitation, the statewide*
8 *administration and oversight of the public schools and any*
9 *educational programs administered by this State.*

10 (b) *To each school district, an amount of money determined to*
11 *be sufficient by the Legislature, when combined with any other*
12 *resources available for this purpose, to provide food services and*
13 *transportation for pupils and any other similar service that the*
14 *Legislature deems appropriate.*

15 (c) *To each school district, an amount of money determined to*
16 *be sufficient by the Legislature, when combined with any other*
17 *resources available for this purpose, to provide adjusted base per*
18 *pupil funding for each pupil estimated to be enrolled in the school*
19 *district.*

20 (d) *To each charter school or university school for profoundly*
21 *gifted pupils, an amount of money determined to be sufficient by*
22 *the Legislature, when combined with any other resources*
23 *available for this purpose, to provide:*

24 (1) *The statewide base per pupil funding amount for each*
25 *pupil estimated to be enrolled full-time in a program of distance*
26 *education provided by the charter school or university school for*
27 *profoundly gifted pupils; and*

28 (2) *Adjusted base per pupil funding for each pupil*
29 *estimated to be enrolled in the charter school or university school*
30 *for profoundly gifted pupils other than a pupil identified in*
31 *subparagraph (1).*

32 (e) *To each school district, charter school or university school*
33 *for profoundly gifted pupils, an amount of money determined to be*
34 *sufficient by the Legislature, when combined with any other*
35 *resources available for this purpose, to provide additional*
36 *weighted funding for each pupil estimated to be enrolled in the*
37 *school district, charter school or university school for profoundly*
38 *gifted pupils who is:*

- 39 (1) *An English learner;*
40 (2) *An at-risk pupil;*
41 (3) *A pupil with a disability; or*
42 (4) *A gifted and talented pupil.*

43 3. *The adjusted base per pupil funding appropriated pursuant*
44 *to paragraph (c) of subsection 2 for each school district must be*
45 *determined by multiplying the cost adjustment factor established*



1 *pursuant to section 5 of this act which applies to the school district*
2 *and the statewide base per pupil funding amount by the small*
3 *district equity adjustment established pursuant to section 7 of this*
4 *act which applies to the school district and adding the amount of*
5 *funding for necessarily small schools established pursuant to*
6 *section 6 of this act which applies to the school district.*

7 4. *The adjusted base per pupil funding appropriated pursuant*
8 *to subparagraph (2) of paragraph (d) of subsection 2 for each*
9 *charter school or university school for profoundly gifted pupils*
10 *must be determined by multiplying the cost adjustment factor*
11 *established pursuant to section 5 of this act which applies to the*
12 *charter school or university school by the statewide base per pupil*
13 *funding amount.*

14 5. *The weighted funding appropriated pursuant to paragraph*
15 *(e) of subsection 2 must be established separately for each*
16 *category of pupils identified in that paragraph and expressed as a*
17 *multiplier to be applied to the statewide base per pupil funding*
18 *amount determined pursuant to subsection 1. A pupil who belongs*
19 *to more than one category of pupils must receive only the weighted*
20 *funding for the single category to which the pupil belongs which*
21 *has the largest multiplier. It is the intent of the Legislature that:*

22 (a) *The multiplier for each category of pupils for any fiscal*
23 *year be not less than the multiplier for the immediately preceding*
24 *fiscal year unless the amount of money contained in the State*
25 *Education Fund decreases from the preceding fiscal year;*

26 (b) *The recommendations of the Commission for the multiplier*
27 *for each category of pupils be considered and the multiplier for*
28 *one category of pupils may be changed by an amount that is not*
29 *proportional to the change in the multiplier for one or more other*
30 *categories of pupils if the Legislature determines that a*
31 *disproportionate need to serve the pupils in the affected category*
32 *exists; and*

33 (c) *If the multipliers for all categories of pupils in a fiscal year*
34 *are increased from the multipliers in the immediately preceding*
35 *fiscal year, a proportional increase is considered for the statewide*
36 *base per pupil funding amount.*

37 6. *The weighted funding appropriated pursuant to paragraph*
38 *(e) of subsection 2:*

39 (a) *May not be used to settle or arbitrate disputes between a*
40 *recognized organization representing employees of a school*
41 *district or the governing body of a charter school and the school*
42 *district or governing body or to settle any negotiations; and*

43 (b) *May not be used to adjust the district-wide schedules of*
44 *salaries and benefits of the employees of a school district.*



1 **Sec. 5. 1.** *To account for variation between the counties of*
2 *this State in the cost of living and the cost of labor, the*
3 *Commission shall establish cost adjustment factors for the school*
4 *district located in, and each charter school that provides*
5 *classroom-based instruction in, each county of this State.*

6 2. *Not later than May 1 of each even-numbered year, the*
7 *Commission shall review and, if necessary, revise the cost*
8 *adjustment factors for the school district located in each county of*
9 *this State and present the review and any revisions at a meeting of*
10 *the Legislative Committee on Education for consideration and*
11 *recommendations by the Committee. After the meeting, the*
12 *Commission shall consider any recommendations of the*
13 *Legislative Committee on Education, determine whether to include*
14 *those recommendations and adopt any revision to the cost*
15 *adjustment factors. The Commission shall submit any revision to*
16 *the cost adjustment factors to each school district and the:*

17 (a) *Governor for inclusion in the proposed executive budget.*

18 (b) *Director of the Legislative Counsel Bureau for*
19 *transmission to the next regular session of the Legislature.*

20 **Sec. 6. 1.** *To account for the increased cost to a school*
21 *district to operate a public school for a small number of pupils*
22 *which may be necessary in certain circumstances, the Commission*
23 *shall establish a method to calculate an additional amount of*
24 *funding for each necessarily small school.*

25 2. *Not later than May 1 of each even-numbered year, the*
26 *Commission shall review and, if necessary, revise the method for*
27 *determining an additional amount of funding for each necessarily*
28 *small school and present the review and any revisions at a meeting*
29 *of the Legislative Committee on Education for consideration and*
30 *recommendations by the Committee. After the meeting, the*
31 *Commission shall consider any recommendations of the*
32 *Legislative Committee on Education, determine whether to include*
33 *those recommendations and adopt any revision to the method. The*
34 *Commission shall submit any revision to the method to each*
35 *school district and the:*

36 (a) *Governor for inclusion in the proposed executive budget.*

37 (b) *Director of the Legislative Counsel Bureau for*
38 *transmission to the next regular session of the Legislature.*

39 **Sec. 7. 1.** *To account for the increased cost per pupil to*
40 *operate a school district in which relatively fewer pupils are*
41 *enrolled, the Commission shall establish a small district equity*
42 *adjustment.*

43 2. *Not later than May 1 of each even-numbered year, the*
44 *Commission shall review and, if necessary, revise the method for*
45 *calculating the small district equity adjustment and present the*



1 review and any revisions at a meeting of the Legislative Committee
2 on Education for consideration and recommendations by the
3 Committee. After the meeting, the Commission shall consider any
4 recommendations of the Legislative Committee on Education,
5 determine whether to include those recommendations and adopt
6 any revision to the method. The Commission shall submit any
7 revision to the method to each school district and the:

8 (a) Governor for inclusion in the proposed executive budget.

9 (b) Director of the Legislative Counsel Bureau for
10 transmission to the next regular session of the Legislature.

11 **Sec. 8. 1.** Except as otherwise provided in subsection 2,
12 each school district shall ensure that all adjusted base per pupil
13 funding received by the school district pursuant to paragraph (c)
14 of subsection 2 of section 4 of this act is accounted for separately
15 and, after a deduction for the administrative expenses of the
16 school district in an amount which does not exceed the amount
17 prescribed by the Commission by regulation for each school
18 district. Any money received by a school district to support a
19 necessarily small school, as determined pursuant to section 6 of
20 this act, must be distributed to such schools. The adjusted base per
21 pupil funding provided to each school district must:

22 (a) Be distributed by each school district to its public schools
23 in a manner that ensures each pupil in the school district receives
24 a reasonably equal educational opportunity.

25 (b) Be used to support the educational needs of all pupils in
26 the school district, including, without limitation, operating each
27 public school in the school district, training and supporting
28 educational personnel and carrying out any program or service
29 established by, or requirement imposed pursuant to, this title.

30 2. If a school district determines that an additional amount of
31 money is necessary to satisfy requirements for maintenance of
32 effort under federal law for pupils with disabilities enrolled in the
33 school district, the school district may transfer the necessary
34 amount of money from the adjusted base per pupil funding
35 received by the school district for that purpose.

36 3. Each school district shall ensure that all weighted funding
37 received by the school district pursuant to paragraph (e) of
38 subsection 2 of section 4 of this act is accounted for separately and
39 distributed directly to each school in which the relevant pupils are
40 enrolled.

41 4. Each public school shall account separately for the
42 adjusted base per pupil funding received by the public school
43 pursuant to paragraph (c) of subsection 2 of section 4 of this act
44 and for each category of weighted funding received by the public
45 school pursuant to paragraph (e) of subsection 2 of section 4 of



1 *this act. Unless the provisions of subsection 7 or 8 impose greater*
2 *restrictions on the use of weighted funding by a public school, the*
3 *public school must use the weighted funding received for each*
4 *relevant pupil:*

5 *(a) As a supplement to the adjusted base per pupil funding*
6 *received for the pupil; and*

7 *(b) Solely for the purpose of providing such additional*
8 *educational programs, services or support as are necessary to*
9 *ensure the pupil receives a reasonably equal educational*
10 *opportunity.*

11 *5. Except as otherwise provided in subsection 6, the separate*
12 *accounting required by subsection 4 for pupils with disabilities*
13 *and gifted and talented pupils must include:*

14 *(a) The amount of money provided to the public school for*
15 *special education; and*

16 *(b) The cost of:*

17 *(1) Instruction provided by licensed special education*
18 *teachers and supporting staff;*

19 *(2) Related services, including, without limitation, services*
20 *provided by psychologists, therapists and health-related personnel;*

21 *(3) Transportation of the pupils with disabilities and gifted*
22 *and talented pupils to and from school;*

23 *(4) The direct supervision of educational and supporting*
24 *programs; and*

25 *(5) The supplies and equipment needed for providing*
26 *special education.*

27 *6. Money received from federal sources must be accounted*
28 *for separately and excluded from the accounting required*
29 *pursuant to subsection 5.*

30 *7. A public school that receives weighted funding for one or*
31 *more at-risk pupils must use that weighted funding only to provide*
32 *Victory services and, if one or more at-risk pupils for whom the*
33 *school received weighted funding in the at-risk pupil category also*
34 *belong to one or more other categories of pupils who receive*
35 *weighted funding, the additional services for each such at-risk*
36 *pupil which are appropriate for each category to which the at-risk*
37 *pupil belongs.*

38 *8. A public school that receives weighted funding for one or*
39 *more pupils who are English learners must use that weighted*
40 *funding only to provide Zoom services and, if one or more English*
41 *learners for whom the school received weighted funding in the*
42 *English learner category also belong to one or more other*
43 *categories of pupils who receive weighted funding, the additional*
44 *services for each such English learner which are appropriate for*
45 *each category to which the English learner belongs.*



1 9. *The Commission shall adopt regulations prescribing the*
2 *maximum amount of money that each school district may deduct*
3 *for its administrative expenses from the adjusted base per pupil*
4 *funding received by the school district. When adopting such*
5 *regulations, the Commission may express the maximum amount*
6 *of money that may be deducted as a percentage of the adjusted*
7 *base per pupil funding received by the school district.*

8 10. *As used in this section:*

9 (a) *“Victory services” means any one or more of the following*
10 *services:*

11 (1) *A prekindergarten program provided free of charge.*

12 (2) *A summer academy or other instruction for pupils*
13 *provided free of charge at times during the year when school is not*
14 *in session.*

15 (3) *Additional instruction or other learning opportunities*
16 *provided free of charge at times of day when school is not in*
17 *session.*

18 (4) *Professional development for teachers and other*
19 *educational personnel concerning instructional practices and*
20 *strategies that have proven to be an effective means to increase*
21 *pupil achievement in populations of at-risk pupils.*

22 (5) *Incentives for hiring and retaining teachers and other*
23 *licensed educational personnel who provide Victory services.*

24 (6) *Employment of paraprofessionals, other educational*
25 *personnel and other persons who provide Victory services.*

26 (7) *A reading skills center.*

27 (8) *Integrated student supports, wrap-around services and*
28 *evidence-based programs designed to meet the needs of at-risk*
29 *pupils.*

30 (9) *Any other service or program that has a demonstrated*
31 *record of success for similarly situated pupils in comparable*
32 *school districts and has been reviewed and approved as a Victory*
33 *service by the Superintendent of Public Instruction.*

34 (b) *“Zoom services” means any one or more of the following*
35 *services:*

36 (1) *A prekindergarten program provided free of charge.*

37 (2) *A reading skills center.*

38 (3) *Professional development for teachers and other*
39 *licensed educational personnel regarding effective instructional*
40 *practices and strategies for pupils who are English learners.*

41 (4) *Incentives for hiring and retaining teachers and other*
42 *licensed educational personnel who provide Zoom services.*

43 (5) *Engagement and involvement with parents and families*
44 *of pupils who are English learners, including, without limitation,*
45 *increasing effective, culturally appropriate communication with*



1 *and outreach to parents and families to support the academic*
2 *achievement of those pupils.*

3 (6) *A summer academy or, for those schools that do not*
4 *operate on a traditional school calendar, an intersession academy*
5 *provided free of charge, including, without limitation, the*
6 *provision of transportation to attend the summer academy or*
7 *intersession academy.*

8 (7) *An extended school day.*

9 (8) *Any other service or program that has a demonstrated*
10 *record of success for similarly situated pupils in comparable*
11 *school districts and has been reviewed and approved as a Zoom*
12 *service by the Superintendent of Public Instruction.*

13 **Sec. 9. 1.** *For the purpose of establishing budgetary*
14 *estimates for expenditures and revenues for the State Education*
15 *Fund as prescribed by the State Budget Act, the Governor shall*
16 *ensure that an amount of money in the State General Fund is*
17 *reserved for transfer to the State Education Fund which is*
18 *sufficient to fully fund:*

19 (a) *If the Economic Forum projects that the revenue collected*
20 *by the State for general, unrestricted uses will increase by a rate*
21 *that is greater than the combined rate of inflation and the growth*
22 *of enrollment in the public schools in this State in the immediately*
23 *preceding biennium, an amount of money in the State General*
24 *Fund for transfer to the State Education Fund for the subsequent*
25 *biennium which is not less than the amount of money transferred*
26 *to the State Education Fund from the State General Fund for the*
27 *immediately preceding biennium increased by an amount not less*
28 *than the rate of increase for the revenue collected by the State as*
29 *projected by the Economic Forum.*

30 (b) *If the Economic Forum projects that the revenue collected*
31 *by the State for general, unrestricted uses will increase by a rate*
32 *that is not greater than the combined rate of inflation and the*
33 *growth of enrollment in the public schools in this State, an*
34 *amount of money in the State General Fund for transfer to the*
35 *State Education Fund for the subsequent biennium which is not*
36 *less than the amount of money transferred to the State Education*
37 *Fund from the State General Fund for the immediately preceding*
38 *biennium increased by an amount not less than the combined rate*
39 *of inflation and the growth of enrollment in the public schools in*
40 *this State.*

41 (c) *If the Economic Forum projects that the revenue collected*
42 *by the State for general, unrestricted uses will decrease, an*
43 *amount of money in the State General Fund for transfer to the*
44 *State Education Fund for the subsequent biennium which is not*
45 *less than the amount of money transferred to the State Education*



1 *Fund from the State General Fund for the immediately preceding*
2 *biennium decreased by an amount not greater than the rate of*
3 *decrease for the revenue collected by the State as projected by the*
4 *Economic Forum.*

5 2. *As part of the proposed executive budget, the Governor*
6 *shall include recommendations for:*

7 (a) *The statewide base per pupil funding amount, which must*
8 *be equal to the statewide base per pupil funding amount for the*
9 *immediately preceding biennium increased by an amount not less*
10 *than the combined rate of inflation and the growth of enrollment*
11 *in the public schools in this State unless the amount of money*
12 *contained in the State Education Fund decreases from the*
13 *immediately preceding biennium; and*

14 (b) *The multiplier for each category of pupils, which must not*
15 *be less than the multiplier for the immediately preceding biennium*
16 *unless the amount of money contained in the State Education*
17 *Fund decreases from the immediately preceding biennium.*

18 3. *When determining the amount of money to reserve for*
19 *transfer from the State General Fund to the State Education Fund*
20 *pursuant to subsection 1, the Governor shall consider the*
21 *recommendations of the Commission for an optimal level of*
22 *funding for education and may reserve an additional amount of*
23 *money for transfer to the State Education Fund that the Governor*
24 *determines to be sufficient to fund any recommendation or any*
25 *portion of a recommendation that the Governor includes in the*
26 *proposed executive budget.*

27 4. *As part of the proposed executive budget, the Governor*
28 *may recommend to the Legislature a revision to any appropriation*
29 *made by law pursuant to section 4 of this act, including, without*
30 *limitation, the statewide base per pupil funding amount, the*
31 *adjusted base per pupil funding for any school district, the*
32 *multiplier for weighted funding for any category of pupils or*
33 *the creation or elimination of a category of pupils to receive*
34 *additional weighted funding. The Governor may recommend*
35 *additional funding for any recommendation made pursuant to this*
36 *subsection, but shall not include in the proposed executive budget*
37 *a total amount of funding for the State Education Fund which is*
38 *less than the amount required pursuant to subsection 1 regardless*
39 *of any recommendation made pursuant to this subsection.*

40 5. *As used in this section, "rate of inflation" means the*
41 *Consumer Price Index for All Urban Consumers, West Region*
42 *(All Items), as published by the United States Department of Labor*
43 *for the immediately preceding calendar year or, if that index*
44 *ceases to be published by the United States Department of Labor,*



1 *the published index that most closely resembles that index, as*
2 *determined by the Governor.*

3 **Sec. 10. 1. The Commission on School Funding, consisting**
4 **of 11 members, is hereby created.**

5 **2. The Commission consists of the following members, who**
6 **may not be Legislators:**

7 (a) *One member appointed by the Governor, who serves as*
8 *Chair;*

9 (b) *Two members appointed by the Majority Leader of the*
10 *Senate;*

11 (c) *Two members appointed by the Speaker of the Assembly;*

12 (d) *One member appointed by the Minority Leader of the*
13 *Senate;*

14 (e) *One member appointed by the Minority Leader of the*
15 *Assembly;*

16 (f) *Two members appointed by the Governor, each of whom is*
17 *the chief financial officer of a school district in this State which*
18 *has more than 40,000 pupils enrolled in its public schools,*
19 *nominated by the Nevada Association of School Superintendents*
20 *or its successor organization; and*

21 (g) *Two members appointed by the Governor, each of whom is*
22 *the chief financial officer of a school district in this State which*
23 *has 40,000 or fewer pupils enrolled in its public schools,*
24 *nominated by the Nevada Association of School Superintendents*
25 *or its successor organization.*

26 **↳ In making appointments to the Commission, the appointing**
27 **authorities shall ensure that the membership represents the**
28 **geographic diversity of the State.**

29 **3. Each member of the Commission must:**

30 (a) *Be a resident of this State;*

31 (b) *Have relevant experience in public education;*

32 (c) *Have relevant experience in fiscal policy, school finance or*
33 *similar or related financial activities; and*

34 (d) *Have the education, experience and skills necessary to*
35 *effectively execute the duties and responsibilities of a member of*
36 *the Commission.*

37 **4. Each member of the Commission serves a term of 3 years**
38 **and may be reappointed to additional terms.**

39 **5. A vacancy on the Commission must be filled in the same**
40 **manner as the original appointment.**

41 **6. The Commission shall:**

42 (a) *Elect a Vice Chair from among its members at its first*
43 *meeting for a term of 3 years. A vacancy in the office of Vice*
44 *Chair must be filled by the Commission by election for the*
45 *remainder of the existing term.*



1 ***(b) Adopt such rules governing the conduct of the Commission***
2 ***as it deems necessary.***

3 ***(c) Hold its first meeting on or before October 1, 2019, and***
4 ***hold such additional number of meetings as may be necessary to***
5 ***accomplish the tasks assigned to it in the time allotted.***

6 ***7. A majority of the members of the Commission constitutes a***
7 ***quorum and a majority of those present must concur in any***
8 ***decision.***

9 ***8. The Director of the Legislative Counsel Bureau shall***
10 ***provide the Commission with meeting rooms, data processing***
11 ***services and administrative and clerical assistance. The Director***
12 ***of the Legislative Counsel Bureau, Superintendent of Public***
13 ***Instruction and Office of Finance shall jointly provide the***
14 ***Commission with professional staff services. To the extent money***
15 ***is available for this purpose, the Commission may contract with***
16 ***one or more persons to provide independent technical expertise to***
17 ***the Commission.***

18 ***9. While engaged in the business of the Commission, each***
19 ***member is entitled to receive the per diem allowance and travel***
20 ***expenses provided for state officers and employees generally.***

21 **Sec. 11. 1. The Commission shall:**

22 ***(a) Provide guidance to school districts and the Department on***
23 ***the implementation of the Pupil-Centered Funding Plan.***

24 ***(b) Monitor the implementation of the Pupil-Centered***
25 ***Funding Plan and make any recommendations to the Governor or***
26 ***the Legislature that the Commission determines would, within the***
27 ***limits of appropriated funding, improve the implementation of the***
28 ***Pupil-Centered Funding Plan or correct any deficiencies of***
29 ***the Department or any school district or public school in carrying***
30 ***out the Pupil-Centered Funding Plan.***

31 ***(c) Review the statewide base per pupil funding amount, the***
32 ***adjusted base per pupil funding for each school district and the***
33 ***multiplier for weighted funding for each category of pupils***
34 ***appropriated by law pursuant to section 4 of this act for each***
35 ***biennium and recommend any revisions the Commission***
36 ***determines to be appropriate to create an optimal level of funding***
37 ***for the public schools in this State, including, without limitation,***
38 ***by recommending the creation or elimination of one or more***
39 ***categories of pupils to receive additional weighted funding. If the***
40 ***Commission makes a recommendation pursuant to this paragraph***
41 ***which would require more money to implement than was***
42 ***appropriated from the State Education Fund in the immediately***
43 ***preceding biennium, the Commission shall also identify a method***
44 ***to fully fund the recommendation.***



1 (d) Review the laws and regulations of this State relating to
2 education, make recommendations to the Governor and the
3 Legislature for any revision of such laws and regulations that the
4 Commission determines would improve the efficiency or
5 effectiveness of public education in this State and notify each
6 school district of each such recommendation.

7 (e) Review and revise the cost adjustment factors for each
8 school district established pursuant to section 5 of this act, the
9 method for determining additional funding for each necessarily
10 small school established pursuant to section 6 of this act and the
11 method for calculating the small district equity adjustment
12 established pursuant to section 7 of this act.

13 2. Before finalizing and transmitting any recommendation
14 pursuant to paragraphs (a) to (d), inclusive, of subsection 1, the
15 Commission shall present the recommendation at a meeting of the
16 Legislative Committee on Education for consideration and
17 revision by the Committee. After the meeting, the Commission
18 shall consider any revisions of the Legislative Committee on
19 Education and determine whether to include those revisions
20 before transmitting its recommendations.

21 3. The Commission may request information directly from
22 any state agency, local government, school district or public
23 school of this State. A state agency, local government, school
24 district or public school that receives a reasonable request for
25 information from the Commission shall comply with the request as
26 soon as is reasonably practicable after receiving the request.

27 4. The Commission may request direct testimony from any
28 state agency, local government, school district or public school of
29 this State at a meeting of the Commission. The head, or a designee
30 thereof, of an entity which receives a reasonable request pursuant
31 to this subsection shall appear at the meeting and shall comply
32 with the request.

33 **Sec. 12.** 1. On or before March 1 of each odd-numbered
34 year, the Department shall create a report that includes a
35 description of the personnel and services that the Department
36 reasonably believes an average elementary school, middle school
37 and high school in this State could employ and provide using the
38 amount of money for public education contained in the proposed
39 executive budget submitted by the Governor to the Legislature
40 pursuant to NRS 353.230 when combined with all other money
41 expected to be available for public education. The report must be
42 submitted to the Director of the Legislative Counsel Bureau for
43 transmission to the Legislature and posted on an Internet website
44 maintained by the Department.



1 2. *On or before July 1 of each year, the Department shall*
2 *create a report that includes a description of the personnel and*
3 *services that the Department reasonably believes an average*
4 *elementary school, middle school and high school in this State*
5 *could employ and provide using the amount of money for public*
6 *education appropriated by the Legislature when combined with all*
7 *other money expected to be available for public education. The*
8 *report must be submitted to the Director of the Legislative Counsel*
9 *Bureau for transmission to the Legislative Committee on*
10 *Education and posted on an Internet website maintained by the*
11 *Department.*

12 3. *On or before October 1 of each year, each school district*
13 *shall create a report that includes a description of the personnel*
14 *employed and services provided by the school district during the*
15 *immediately preceding school year and any changes that the*
16 *school district anticipates making to the personnel and services*
17 *during the current school year. The school district shall post a*
18 *copy of the report on the Internet website maintained by the school*
19 *district.*

20 4. *On or before October 1 of each year, each public school*
21 *shall create a report that includes a description of the personnel*
22 *employed and services provided by the school during the*
23 *immediately preceding school year and any changes the school*
24 *anticipates making to the personnel and services during the*
25 *current school year. The public school shall provide a written copy*
26 *of the report to the parent or legal guardian of each pupil who*
27 *attends the public school and, if the public school maintains an*
28 *Internet website, post a copy of the report on the website.*

29 5. *The Department shall prescribe by regulation the format*
30 *and contents of the information to be provided to create the*
31 *reports required pursuant to subsections 1 and 2 by the*
32 *Department and for the report created by each school district*
33 *pursuant to subsection 3 and each public school pursuant to*
34 *subsection 4. The reports must include, as applicable and without*
35 *limitation:*

- 36 (a) *Each grade level at which the public school enrolls pupils;*
37 (b) *The number of pupils attending the public school;*
38 (c) *The average class size at the public school;*
39 (d) *The number of persons employed by the public school to*
40 *provide instruction, support to pupils, administrative support and*
41 *other personnel including, without limitation, the number of*
42 *employees in any subgroup of each type or classification of*
43 *personnel as prescribed by the Department;*
44 (e) *The professional development provided to each teacher at*
45 *the public school;*



1 (f) *The amount of money spent per pupil for supplies,*
2 *materials, equipment and textbooks;*

3 (g) *For each category of pupils for which the public school*
4 *receives any additional funding, including, without limitation,*
5 *pupils with disabilities, pupils who are English learners, at-risk*
6 *pupils and gifted and talented pupils:*

7 (1) *The number of pupils in each category who attend the*
8 *public school;*

9 (2) *If the Department determines that pupils within a*
10 *category must be divided based on severity of need, the number of*
11 *pupils in each such subcategory; and*

12 (3) *The number of persons employed to provide instruction,*
13 *support to pupils, administrative support and other personnel*
14 *employed by the public school and dedicated to providing services*
15 *to each category or subcategory of pupils, including, without*
16 *limitation, any subgroup of each kind of personnel prescribed by*
17 *the Department;*

18 (h) *The total amount of money received to support the*
19 *operations of the public school, divided by the number of pupils*
20 *enrolled in the public school and expressed as a per pupil amount;*

21 (i) *The total amount of money received by the public school as*
22 *adjusted base per pupil funding, divided by the number of pupils*
23 *enrolled in the public school and expressed as a per pupil amount;*
24 *and*

25 (j) *The amount of money received by the public school as*
26 *weighted funding for each category of pupils supported by*
27 *weighted funding, divided by the number of pupils enrolled in the*
28 *public school who are identified in the appropriate category and*
29 *expressed as a per pupil amount for each category.*

30 **Sec. 13.** NRS 387.030 is hereby amended to read as follows:

31 387.030 All money derived from interest on the State
32 Permanent School Fund, together with all money derived from other
33 sources provided by law, must:

34 1. Except as otherwise provided in NRS 387.191 , ~~and~~
35 ~~387.193,]~~ be placed in the State ~~[Distributive School Account which~~
36 ~~is hereby created in the State General]~~ **Education** Fund; and

37 2. Except as otherwise provided in NRS 387.528, be
38 apportioned among the several school districts and charter schools
39 of this State at the times and in the manner provided by law.

40 **Sec. 14.** NRS 387.047 is hereby amended to read as follows:

41 387.047 1. Except as otherwise provided in this section, each
42 school district and charter school shall separately account for all
43 money received for the instruction of and the provision of related
44 services to ~~[pupils with disabilities,]~~ pupils who receive early



1 intervening services . ~~[and gifted and talented pupils described by~~
2 ~~NRS 388.419 and 388.5267.]~~

3 2. The separate accounting must include:

4 (a) The amount of money provided to the school district or
5 charter school for special education for basic support;

6 (b) Transfers of money from the general fund of the school
7 district or charter school needed to balance the special revenue fund;

8 *and*

9 (c) ~~[The cost of:~~

10 ~~— (1) Instruction provided by licensed special education~~
11 ~~teachers and supporting staff;~~

12 ~~— (2) Related services, including, but not limited to, services~~
13 ~~provided by psychologists, therapists and health related personnel;~~

14 ~~— (3) Transportation of the pupils with disabilities and gifted~~
15 ~~and talented pupils to and from school;~~

16 ~~— (4) The direct supervision of educational and supporting~~
17 ~~programs; and~~

18 ~~— (5) The supplies and equipment needed for providing special~~
19 ~~education; and~~

20 ~~— (d)]~~ The amount of money, if any, expended by the school
21 district or charter school for early intervening services provided
22 pursuant to subsection 3 of NRS 388.429.

23 3. Money received from federal sources must be:

24 (a) Accounted for separately; and

25 (b) Excluded from the accounting required pursuant to this
26 section.

27 **Sec. 15.** NRS 387.121 is hereby amended to read as follows:

28 387.121 1. The Legislature declares that the proper objective
29 of state financial aid to public education is to ensure each Nevada
30 child a reasonably equal educational opportunity. Recognizing wide
31 local variations in wealth and costs per pupil, this State should
32 supplement local financial ability to whatever extent necessary in
33 each school district to provide programs of instruction in both
34 compulsory and elective subjects that offer full opportunity for
35 every Nevada child to receive the benefit of the purposes for which
36 public schools are maintained. Therefore, the quintessence of the
37 State's financial obligation for such programs can be expressed ~~[in a~~
38 ~~formula partially on a per pupil basis and partially on a per program~~
39 ~~basis as: State financial aid to school districts equals the difference~~
40 ~~between school district basic support guarantee and local available~~
41 ~~funds produced by mandatory taxes minus all the local funds~~
42 ~~attributable to pupils who reside in the county but attend a charter~~
43 ~~school or a university school for profoundly gifted pupils.]~~ *by*
44 *combining money raised pursuant to state law at the local level*
45 *with state money to provide a certain basic level of support to each*



1 *pupil in this State, adjusted to account for variation in the local*
2 *costs to provide a reasonably equal educational opportunity to*
3 *pupils and for the costs of providing a reasonably equal*
4 *educational opportunity to pupils with certain additional*
5 *educational needs.* This formula is designated the ~~[Nevada]~~ *Pupil-*
6 *Centered Funding Plan.*

7 2. It is the intent of the Legislature ~~[, commencing with Fiscal~~
8 ~~Year 2016-2017, to provide additional resources to the Nevada Plan~~
9 ~~expressed as a multiplier of the basic support guarantee to meet the~~
10 ~~unique needs of certain categories of pupils, including, without~~
11 ~~limitation, pupils with disabilities, pupils who are English learners,~~
12 ~~pupils who are at risk and gifted and talented pupils. As used in this~~
13 ~~subsection, “pupils who are at risk” means pupils who are eligible~~
14 ~~for free or reduced-price lunch pursuant to 42 U.S.C. §§ 1751 et~~
15 ~~seq., or an alternative measure prescribed by the State Board of~~
16 ~~Education.] to accomplish the transition to the Pupil-Centered~~
17 *Funding Plan without causing an unexpected loss of revenue to*
18 *any school district which may receive less money under the Pupil-*
19 *Centered Funding Plan than the district would have received*
20 *before the enactment of the Pupil-Centered Funding Plan, to*
21 *ensure that no school district receives less money in a school year*
22 *than the school district received in the immediately preceding*
23 *school year.*

24 **Sec. 16.** NRS 387.1211 is hereby amended to read as follows:

25 387.1211 As used in NRS 387.121 to ~~[387.1245,]~~ *387.1244,*
26 *inclusive [1], and sections 2 to 12, inclusive, of this act:*

27 1. *“At-risk pupil” means a pupil who is eligible for free or*
28 *reduced-price lunches pursuant to 42 U.S.C. §§ 1751 et seq., or an*
29 *alternative measure prescribed by the State Board.*

30 2. “Average daily attendance” means the total number of pupils
31 attending a particular school each day during a period of reporting
32 divided by the number of days school is in session during that
33 period.

34 ~~[2.]~~ 3. “Average daily enrollment” means the total number of
35 pupils enrolled in and scheduled to attend a public school in a
36 specific school district during a period of reporting divided by the
37 number of days school is in session during that period.

38 ~~[3.]~~ 4. *“Commission” means the Commission on School*
39 *Funding created by section 10 of this act.*

40 5. “Enrollment” means the count of pupils enrolled in and
41 scheduled to attend programs of instruction of a school district,
42 charter school or university school for profoundly gifted pupils at a
43 specified time during the school year.



1 **Sec. 17.** NRS 387.1223 is hereby amended to read as follows:

2 387.1223 1. On or before October 1, January 1, April 1 and
3 July 1, each school district shall report to the Department, in the
4 form prescribed by the Department, the average daily enrollment of
5 pupils pursuant to this section for the immediately preceding quarter
6 of the school year.

7 2. Except as otherwise provided in subsection 3, ~~basic support~~
8 ~~of~~ *the yearly apportionment from the State Education Fund for*
9 each school district must be computed by:

10 (a) Multiplying the ~~basic support guarantee~~ *adjusted base* per
11 pupil *funding* established for that school district for that school year
12 by the sum of:

13 (1) The count of pupils enrolled in kindergarten and grades 1
14 to 12, inclusive, *in a public school in the school district* based on
15 the average daily enrollment of those pupils during the quarter . ~~including, without limitation, the count of pupils who reside in the~~
16 ~~county and are enrolled in any charter school and the count of pupils~~
17 ~~who are enrolled in a university school for profoundly gifted pupils~~
18 ~~located in the county.]~~

19 (2) The count of pupils not included under subparagraph (1)
20 who are enrolled full-time in a program of distance education
21 provided by that school district, ~~in a charter school located within that~~
22 ~~school district or a university school for profoundly gifted pupils,]~~
23 based on the average daily enrollment of those pupils during the
24 quarter.

25 (3) The count of pupils who reside in the county and are
26 enrolled:

27 (I) In a public school of the school district and are
28 concurrently enrolled part-time in a program of distance education
29 provided by another school district or a charter school or receiving a
30 portion of his or her instruction from a participating entity, as
31 defined in NRS 353B.750, based on the average daily enrollment of
32 those pupils during the quarter.

33 (II) In a charter school and are concurrently enrolled part-
34 time in a program of distance education provided by ~~in a~~ *the* school
35 district , ~~for another charter school or receiving a portion of his or~~
36 ~~her instruction from a participating entity, as defined in NRS~~
37 ~~353B.750,]~~ based on the average daily enrollment of those pupils
38 during the quarter.

39 (4) The count of pupils not included under subparagraph (1),
40 (2) or (3), who are receiving special education pursuant to the
41 provisions of NRS 388.417 to 388.469, inclusive, and 388.5251 to
42 388.5267, inclusive, based on the average daily enrollment of those
43 pupils during the quarter and excluding the count of pupils who
44



1 have not attained the age of 5 years and who are receiving special
2 education pursuant to NRS 388.435.

3 (5) Six-tenths the count of pupils who have not attained the
4 age of 5 years and who are receiving special education pursuant to
5 NRS 388.435, based on the average daily enrollment of those pupils
6 during the quarter.

7 (6) The count of children detained in facilities for the
8 detention of children, alternative programs and juvenile forestry
9 camps receiving instruction pursuant to the provisions of NRS
10 388.550, 388.560 and 388.570, based on the average daily
11 enrollment of those pupils during the quarter.

12 (7) The count of pupils who are enrolled in classes for at
13 least one semester pursuant to subsection 1 of NRS 388A.471,
14 subsection 1 of NRS 388A.474, subsection 1 of NRS 392.074, or
15 subsection 1 of NRS 388B.280 or any regulations adopted pursuant
16 to NRS 388B.060 that authorize a child who is enrolled at a public
17 school of a school district or a private school or a homeschooled
18 child to participate in a class at an achievement charter school,
19 based on the average daily enrollment of pupils during the quarter
20 and expressed as a percentage of the total time services are provided
21 to those pupils per school day in proportion to the total time services
22 are provided during a school day to pupils who are counted pursuant
23 to subparagraph (1).

24 (b) Adding *to* the ~~amounts~~ *amount* computed in paragraph (a)
25 ~~the amounts appropriated pursuant to paragraphs (b) and (e) of~~
26 ~~subsection 2 of section 4 of this act.~~

27 3. Except as otherwise provided in subsection 4, if the
28 enrollment of pupils in a school district or a charter school that is
29 located within the school district based on the average daily
30 enrollment of pupils during the quarter of the school year is less
31 than or equal to 95 percent of the enrollment of pupils in the same
32 school district or charter school based on the average daily
33 enrollment of pupils during the same quarter of the immediately
34 preceding school year, the enrollment of pupils during the same
35 quarter of the immediately preceding school year must be used for
36 purposes of making the quarterly apportionments from the State
37 ~~Distributive School Account~~ *Education Fund* to that school
38 district or charter school pursuant to NRS 387.124.

39 4. If the Department determines that a school district or charter
40 school deliberately causes a decline in the enrollment of pupils in
41 the school district or charter school to receive a higher
42 apportionment pursuant to subsection 3, including, without
43 limitation, by eliminating grades or moving into smaller facilities,
44 the enrollment number from the current school year must be used
45 for purposes of apportioning money from the State ~~Distributive~~



1 ~~School Account~~ *Education Fund* to that school district or charter
2 school pursuant to NRS 387.124.

3 5. The Department shall prescribe a process for reconciling the
4 quarterly reports submitted pursuant to subsection 1 to account for
5 pupils who leave the school district or a public school during the
6 school year.

7 6. Pupils who are excused from attendance at examinations or
8 have completed their work in accordance with the rules of the board
9 of trustees must be credited with attendance during that period.

10 7. Pupils who are incarcerated in a facility or institution
11 operated by the Department of Corrections must not be counted for
12 the purpose of computing ~~[basic support]~~ *the yearly apportionment*
13 pursuant to this section. The average daily attendance for such
14 pupils must be reported to the Department of Education.

15 8. Pupils who are enrolled in courses which are approved by
16 the Department as meeting the requirements for an adult to earn a
17 high school diploma must not be counted for the purpose of
18 computing ~~[basic support]~~ *the yearly apportionment* pursuant to this
19 section.

20 **Sec. 18.** NRS 387.1225 is hereby amended to read as follows:

21 387.1225 1. A hospital or other facility which is licensed by
22 the Division of Public and Behavioral Health of the Department of
23 Health and Human Services that provides residential treatment to
24 children and which operates a private school licensed pursuant to
25 chapter 394 of NRS may request reimbursement from the
26 Department for the cost of providing educational services to a child
27 who:

28 (a) The Department verifies is a patient or resident of the
29 hospital or facility; and

30 (b) Attends the private school for more than 7 school days.

31 2. Upon receiving a request for reimbursement, the Department
32 shall determine the amount of reimbursement to which the hospital
33 or facility is entitled as a percentage of the ~~[basic support guarantee]~~
34 *adjusted base* per pupil *funding for the school district which the*
35 *child would otherwise attend or the statewide base per pupil*
36 *funding amount for the charter school which the child would*
37 *otherwise attend, as applicable*, and withhold that amount from the
38 school district or charter school where the child would attend school
39 if the child were not placed in the hospital or facility. If the child is a
40 pupil with a disability, the hospital or facility is also entitled to a
41 corresponding percentage of the ~~[statewide multiplier included in~~
42 ~~the basic support guarantee per pupil pursuant to NRS 387.122.]~~
43 *weighted funding for the pupil established pursuant to section 4 of*
44 *this act*. The Department shall distribute the money withheld from
45 the school district or charter school to the hospital or facility.



1 3. For the purposes of subsection 2, the amount of
2 reimbursement to which the hospital or facility is entitled must be
3 calculated on the basis of the number of school days the child is a
4 patient or resident of the hospital or facility and attends the private
5 school, excluding the 7 school days prescribed in paragraph (b) of
6 subsection 1, in proportion to the number of days of instruction
7 scheduled for that school year by the board of trustees of the school
8 district or the charter school, as applicable.

9 4. The Department shall adopt any regulations necessary to
10 carry out the provisions of this section.

11 5. As used in this section:

12 (a) "Hospital" has the meaning ascribed to it in NRS 449.012.

13 (b) "Private school" has the meaning ascribed to it in
14 NRS 394.103.

15 **Sec. 19.** NRS 387.124 is hereby amended to read as follows:

16 387.124 Except as otherwise provided in this section and NRS
17 387.1241, 387.1242 and 387.528:

18 1. On or before August 1, November 1, February 1 and May 1
19 of each year, the Superintendent of Public Instruction shall
20 apportion the State ~~{Distributive School Account in the State~~
21 ~~General} Education Fund among the several county school districts,~~
22 charter schools and university schools for profoundly gifted pupils
23 in amounts approximating one-fourth of their respective yearly
24 apportionments less any amount set aside as a reserve ~~{;} or~~
25 ~~contained in the Education Stabilization Account or an account~~
26 ~~created pursuant to subsection 5 of section 2 of this act.~~ Except as
27 otherwise provided in NRS 387.1244, the apportionment to a school
28 district, computed on a yearly basis, equals the ~~{difference between~~
29 ~~the basic support and the local funds available pursuant to NRS~~
30 ~~387.163, minus all the funds attributable to pupils who reside in the~~
31 ~~county but attend a charter school, all the funds attributable to pupils~~
32 ~~who reside in the county and are enrolled full time or part time in a~~
33 ~~program of distance education provided by another school district or~~
34 ~~a charter school, all the funds attributable to pupils who are enrolled~~
35 ~~in a university school for profoundly gifted pupils} amounts~~
36 ~~established by law for each school year pursuant to paragraphs~~
37 ~~(b), (c) and (e) of subsection 2 of section 4 of this act for all pupils~~
38 ~~who attend a public school operated by the school district~~ located
39 in the county ~~{and} , minus~~ all the funds deposited in education
40 savings accounts established on behalf of children who reside in the
41 county pursuant to NRS 353B.700 to 353B.930, inclusive. ~~{No~~
42 ~~apportionment may be made to a school district if the amount of the~~
43 ~~local funds exceeds the amount of basic support.}~~

44 2. Except as otherwise provided in NRS 387.1244, in addition
45 to the apportionments made pursuant to this section, if a pupil is



1 enrolled part-time in a program of distance education and part-time
2 in a:

3 (a) Public school other than a charter school, an apportionment
4 must be made to the school district in which the pupil resides. The
5 school district in which the pupil resides shall allocate a percentage
6 of the apportionment to the school district or charter school that
7 provides the program of distance education in the amount set forth
8 in the agreement entered into pursuant to NRS 388.854.

9 (b) Charter school, an apportionment must be made to the
10 charter school in which the pupil is enrolled. The charter school in
11 which the pupil is enrolled shall allocate a percentage of the
12 apportionment to the school district or charter school that provides
13 the program of distance education in the amount set forth in the
14 agreement entered into pursuant to NRS 388.858.

15 3. The Superintendent of Public Instruction shall apportion, on
16 or before August 1 of each year, the money designated as the
17 "Nutrition State Match" pursuant to NRS 387.105 to those school
18 districts that participate in the National School Lunch Program, 42
19 U.S.C. §§ 1751 et seq. The apportionment to a school district must
20 be directly related to the district's reimbursements for the Program
21 as compared with the total amount of reimbursements for all school
22 districts in this State that participate in the Program.

23 4. If the State Controller finds that such an action is needed to
24 maintain the balance in the State ~~General~~ **Education** Fund at a
25 level sufficient to pay the other appropriations from it, the State
26 Controller may pay out the apportionments monthly, each
27 approximately one-twelfth of the yearly apportionment less any
28 amount set aside as a reserve. If such action is needed, the State
29 Controller shall submit a report to the Office of Finance and the
30 Fiscal Analysis Division of the Legislative Counsel Bureau
31 documenting reasons for the action.

32 **Sec. 20.** NRS 387.1241 is hereby amended to read as follows:
33 387.1241 Except as otherwise provided in this section and
34 NRS 387.124, 387.1242, 387.1244 and 387.528:

35 1. The apportionment to a charter school, computed on a yearly
36 basis, is equal to the ~~[sum of the basic support per pupil in the
37 county in which the pupil resides plus the amount of local funds
38 available per pupil pursuant to NRS 387.163 and all other funds
39 available for public schools in the county in which the pupil resides]~~
40 **amounts established by law for each school year pursuant to**
41 **paragraphs (d) and (e) of subsection 2 of section 4 of this act for**
42 **all pupils who attend the charter school**, minus the sponsorship fee
43 prescribed by NRS 388A.414 and minus all the funds attributable to
44 pupils who are enrolled in the charter school but are concurrently
45 enrolled part-time in a program of distance education provided by a



1 school district or another charter school. ~~If the apportionment per~~
2 ~~pupil to a charter school is more than the amount to be apportioned~~
3 ~~to the school district in which a pupil who is enrolled in the charter~~
4 ~~school resides, the school district in which the pupil resides shall~~
5 ~~pay the difference directly to the charter school.~~

6 —2.— ~~The apportionment to a charter school that is sponsored by~~
7 ~~the State Public Charter School Authority or by a college or~~
8 ~~university within the Nevada System of Higher Education,~~
9 ~~computed on a yearly basis, is equal to the sum of the basic support~~
10 ~~per pupil in the county in which the pupil resides plus the amount of~~
11 ~~local funds available per pupil pursuant to NRS 387.163 and all~~
12 ~~other funds available for public schools in the county in which the~~
13 ~~pupil resides, minus the sponsorship fee prescribed by NRS~~
14 ~~388A.414 and minus all funds attributable to pupils who are~~
15 ~~enrolled in the charter school but are concurrently enrolled part time~~
16 ~~in a program of distance education provided by a school district or~~
17 ~~another charter school.~~

18 —3.] 2. The governing body of a charter school may submit a
19 written request to the Superintendent of Public Instruction to
20 receive, in the first year of operation of the charter school, an
21 apportionment 30 days before the apportionment is required to be
22 made pursuant to NRS 387.124. Upon receipt of such a request, the
23 Superintendent of Public Instruction may make the apportionment
24 30 days before the apportionment is required to be made. A charter
25 school may receive all four apportionments in advance in its first
26 year of operation.

27 **Sec. 21.** NRS 387.1242 is hereby amended to read as follows:

28 387.1242 Except as otherwise provided in NRS 387.124,
29 387.1241, 387.1244 and 387.528 ~~[, the]~~ :

30 1. *The* apportionment to a university school for profoundly
31 gifted pupils, computed on a yearly basis, is equal to the ~~sum of the~~
32 ~~basic support per pupil in the county in which the university school~~
33 ~~is located plus the amount of local funds available per pupil~~
34 ~~pursuant to NRS 387.163 and all other funds available for public~~
35 ~~schools in the county in which the university school is located. If the~~
36 ~~apportionment per pupil to a university school for profoundly gifted~~
37 ~~pupils is more than the amount to be apportioned to the school~~
38 ~~district in which the university school is located, the school district~~
39 ~~shall pay the difference directly to] amounts established by law for~~
40 *each school year pursuant to paragraphs (d) and (e) of subsection*
41 *2 of section 4 of this act for all pupils who attend* the university
42 school.

43 2. The governing body of a university school for profoundly
44 gifted pupils may submit a written request to the Superintendent of
45 Public Instruction to receive, in the first year of operation of the



1 university school, an apportionment 30 days before the
2 apportionment is required to be made pursuant to subsection 1 of
3 NRS 387.124. Upon receipt of such a request, the Superintendent of
4 Public Instruction may make the apportionment 30 days before the
5 apportionment is required to be made. A university school for
6 profoundly gifted pupils may receive all four apportionments in
7 advance in its first year of operation.

8 **Sec. 22.** NRS 387.1243 is hereby amended to read as follows:

9 387.1243 1. The first apportionment based on an estimated
10 number of pupils and succeeding apportionments are subject to
11 adjustment from time to time as the need therefor may appear,
12 including, without limitation, an adjustment made for a pupil who is
13 not properly enrolled in or attending a public school, as determined
14 through an independent audit or other examination conducted
15 pursuant to NRS 387.1238 or through an annual audit of the count
16 of pupils conducted pursuant to subsection 1 of NRS 387.304.

17 2. ~~[The apportionments to a school district may be adjusted~~
18 ~~during a fiscal year by the Department of Education, upon approval~~
19 ~~by the State Board of Examiners and the Interim Finance~~
20 ~~Committee, if the Department of Taxation and the county assessor~~
21 ~~in the county in which the school district is located certify to the~~
22 ~~Department of Education that the school district will not receive the~~
23 ~~tax levied pursuant to subsection 1 of NRS 387.195 on property of~~
24 ~~the Federal Government located within the county if:~~

25 ~~—(a) The leasehold interest, possessory interest, beneficial interest~~
26 ~~or beneficial use of the property is subject to taxation pursuant to~~
27 ~~NRS 361.157 and 361.159 and one or more lessees or users of the~~
28 ~~property are delinquent in paying the tax; and~~

29 ~~—(b) The total amount of tax owed but not paid for the fiscal year~~
30 ~~by any such lessees and users is at least 5 percent of the proceeds~~
31 ~~that the school district would have received from the tax levied~~
32 ~~pursuant to subsection 1 of NRS 387.195.~~

33 ~~➔ If a lessee or user pays the tax owed after the school district's~~
34 ~~apportionment has been increased in accordance with the provisions~~
35 ~~of this subsection to compensate for the tax owed, the school district~~
36 ~~shall repay to the State Distributive School Account in the State~~
37 ~~General Fund an amount equal to the tax received from the lessee or~~
38 ~~user for the year in which the school district received an increased~~
39 ~~apportionment, not to exceed the increase in apportionments made~~
40 ~~to the school district pursuant to this subsection.~~

41 ~~—3.]~~ On or before August 1 of each year, the board of trustees of
42 a school district shall provide to the Department, in a format
43 prescribed by the Department, the count of pupils calculated
44 pursuant to subparagraph (7) of paragraph (a) of subsection 2 of



1 NRS 387.1223 who completed at least one semester during the
2 immediately preceding school year.

3 ~~[4]~~ 3. If the final computation of apportionment for any
4 school district, charter school or university school for profoundly
5 gifted pupils exceeds the actual amount paid to the school district,
6 charter school or university school for profoundly gifted pupils
7 during the school year, the additional amount due must be paid
8 before September 1. If the final computation of apportionment for
9 any school district, charter school or university school for
10 profoundly gifted pupils is less than the actual amount paid to the
11 school district, charter school or university school for profoundly
12 gifted pupils during the school year, the difference must be repaid to
13 the State ~~[Distributive School Account in the State General]~~
14 **Education** Fund by the school district, charter school or university
15 school for profoundly gifted pupils before September 25.

16 **Sec. 23.** NRS 387.1244 is hereby amended to read as follows:

17 387.1244 1. The Superintendent of Public Instruction may
18 deduct from an apportionment otherwise payable to a school district,
19 charter school or university school for profoundly gifted pupils
20 pursuant to NRS 387.124 if the school district, charter school or
21 university school:

22 (a) Fails to repay an amount due pursuant to subsection ~~[4]~~ 3 of
23 NRS 387.1243. The amount of the deduction from the quarterly
24 apportionment must correspond to the amount due.

25 (b) Fails to repay an amount due the Department as a result of a
26 determination that an expenditure was made which violates the
27 terms of a grant administered by the Department. The amount of the
28 deduction from the quarterly apportionment must correspond to
29 the amount due.

30 (c) Pays a claim determined to be unearned, illegal or
31 unreasonably excessive as a result of an investigation conducted
32 pursuant to NRS 387.3037. The amount of the deduction from the
33 quarterly apportionment must correspond to the amount of the claim
34 which is determined to be unearned, illegal or unreasonably
35 excessive.

36 ↪ More than one deduction from a quarterly apportionment
37 otherwise payable to a school district, charter school or university
38 school for profoundly gifted pupils may be made pursuant to this
39 subsection if grounds exist for each such deduction.

40 2. The Superintendent of Public Instruction may authorize the
41 withholding of the entire amount of an apportionment otherwise
42 payable to a school district, charter school or university school for
43 profoundly gifted pupils pursuant to NRS 387.124, or a portion
44 thereof, if the school district, charter school or university school for
45 profoundly gifted pupils fails to submit a report or other information



1 that is required to be submitted to the Superintendent, State Board or
2 Department pursuant to a statute. ~~If a charter school fails to submit~~
3 ~~a report or other information that is required to be submitted to the~~
4 ~~Superintendent, State Board or Department through the sponsor of the~~
5 ~~charter school pursuant to a statute, the Superintendent may only~~
6 ~~authorize the withholding of the apportionment otherwise payable to~~
7 ~~the charter school and may not authorize the withholding of the~~
8 ~~apportionment otherwise payable to the sponsor of the charter~~
9 ~~school.]~~ Before authorizing a withholding pursuant to this
10 subsection, the Superintendent of Public Instruction shall provide
11 notice to the school district, charter school or university school for
12 profoundly gifted pupils of the report or other information that is
13 due and provide the school district, charter school or university
14 school with an opportunity to comply with the statute. Any amount
15 withheld pursuant to this subsection must be accounted for
16 separately in the State ~~Distributive School Account, does not revert~~
17 ~~to the State General] Education~~ Fund ~~[at the end of a fiscal year]~~
18 and must be carried forward to the next fiscal year.

19 3. If, after an amount is withheld pursuant to subsection 2, the
20 school district, charter school or university school for profoundly
21 gifted pupils subsequently submits the report or other information
22 required by a statute for which the withholding was made, the
23 Superintendent of Public Instruction shall immediately authorize the
24 payment of the amount withheld to the school district, charter school
25 or university school for profoundly gifted pupils.

26 4. A school district, charter school or university school for
27 profoundly gifted pupils may appeal to the State Board a decision of
28 the Superintendent of Public Instruction to deduct or withhold from
29 a quarterly apportionment pursuant to this section. The Secretary of
30 the State Board shall place the subject of the appeal on the agenda of
31 the next meeting for consideration by the State Board.

32 **Sec. 24.** NRS 387.175 is hereby amended to read as follows:

33 387.175 The county school district fund is composed of:

34 1. ~~[All local taxes for the maintenance and operation of public~~
35 ~~schools.~~

36 ~~—2.]~~ All money received from the Federal Government for the
37 maintenance and operation of public schools.

38 ~~[3.]~~ 2. Apportionments by this State as provided in
39 NRS 387.124.

40 ~~[4.]~~ 3. Any other receipts, including gifts, for the operation
41 and maintenance of the public schools in the county school district.

42 **Sec. 25.** NRS 387.185 is hereby amended to read as follows:

43 387.185 1. Except as otherwise provided in subsection 2 and
44 NRS 387.528, unless the Superintendent of Public Instruction
45 authorizes a withholding pursuant to NRS 387.1244, all school



1 money due each county school district must be paid over by the
2 State Treasurer to the county treasurer on August 1, November 1,
3 February 1 and May 1 of each year or as soon thereafter as the
4 county treasurer may apply for it, upon the warrant of the State
5 Controller drawn in conformity with the apportionment of the
6 Superintendent of Public Instruction as provided in NRS 387.124.

7 2. Except as otherwise provided in NRS 387.528, unless the
8 Superintendent of Public Instruction authorizes a withholding
9 pursuant to NRS 387.1244, if the board of trustees of a school
10 district establishes and administers a separate account pursuant to
11 the provisions of NRS 354.603, all school money due that school
12 district must be paid over by the State Treasurer to the school
13 district on August 1, November 1, February 1 and May 1 of each
14 year or as soon thereafter as the school district may apply for it,
15 upon the warrant of the State Controller drawn in conformity with
16 the apportionment of the Superintendent of Public Instruction as
17 provided in NRS 387.124.

18 3. No county school district may receive any portion of the
19 public school money unless that school district has complied with
20 the provisions of this title and regulations adopted pursuant thereto.

21 4. Except as otherwise provided in this subsection, unless the
22 Superintendent of Public Instruction authorizes a withholding
23 pursuant to NRS 387.1244, all school money due each charter
24 school must be paid over by the State Treasurer to the governing
25 body of the charter school on August 1, November 1, February 1
26 and May 1 of each year or as soon thereafter as the governing body
27 may apply for it, upon the warrant of the State Controller drawn in
28 conformity with the apportionment of the Superintendent of Public
29 Instruction as provided in NRS 387.124. If the Superintendent of
30 Public Instruction has approved, pursuant to subsection ~~3~~ 2 of
31 NRS 387.1241, a request for payment of an apportionment 30 days
32 before the apportionment is otherwise required to be made, the
33 money due to the charter school must be paid by the State Treasurer
34 to the governing body of the charter school on July 1, October 1,
35 January 1 or April 1, as applicable.

36 5. Except as otherwise provided in this subsection, unless the
37 Superintendent of Public Instruction authorizes a withholding
38 pursuant to NRS 387.1244, all school money due each university
39 school for profoundly gifted pupils must be paid over by the State
40 Treasurer to the governing body of the university school on
41 August 1, November 1, February 1 and May 1 of each year or as
42 soon thereafter as the governing body may apply for it, upon the
43 warrant of the State Controller drawn in conformity with the
44 apportionment of the Superintendent of Public Instruction as
45 provided in NRS 387.124. If the Superintendent of Public



1 Instruction has approved, pursuant to NRS 387.1242, a request for
2 payment of an apportionment 30 days before the apportionment is
3 otherwise required to be made, the money due to the university
4 school must be paid by the State Treasurer to the governing body of
5 the university school on July 1, October 1, January 1 or April 1, as
6 applicable.

7 **Sec. 26.** NRS 387.191 is hereby amended to read as follows:

8 387.191 ~~[1.]~~ Except as otherwise provided in this
9 ~~[subsection,]~~ **section**, the proceeds of the tax imposed pursuant to
10 NRS 244.33561 and any applicable penalty or interest must be paid
11 by the county treasurer to the State Treasurer for credit to the State
12 ~~[Supplemental School Support Account, which is hereby created in~~
13 ~~the State General]~~ **Education** Fund. The county treasurer may retain
14 from the proceeds an amount sufficient to reimburse the county for
15 the actual cost of collecting and administering the tax, to the extent
16 that the county incurs any cost it would not have incurred but for the
17 enactment of this section and ~~[NRS 387.193 or]~~ NRS 244.33561,
18 but in no case exceeding the amount authorized by statute for this
19 purpose. ~~[Any interest or other income earned on the money in the~~
20 ~~State Supplemental School Support Account must be credited to the~~
21 ~~Account.~~

22 ~~—2.— On or before February 1, May 1, August 1 and November 1~~
23 ~~of 2020, and on those dates each year thereafter, the Superintendent~~
24 ~~of Public Instruction shall transfer from the State Supplemental~~
25 ~~School Support Account all the proceeds of the tax imposed~~
26 ~~pursuant to NRS 244.33561, including any interest or other income~~
27 ~~earned thereon, and distribute the proceeds proportionally among~~
28 ~~the school districts and charter schools of the state. The~~
29 ~~proportionate amount of money distributed to each school district or~~
30 ~~charter school must be determined by dividing the number of~~
31 ~~students enrolled in the school district or charter school by the~~
32 ~~number of students enrolled in all the school districts and charter~~
33 ~~schools of the state. For the purposes of this subsection, the~~
34 ~~enrollment in each school district and the number of students who~~
35 ~~reside in the district and are enrolled in a charter school must be~~
36 ~~determined as of each quarter of the school year. This determination~~
37 ~~governs the distribution of money pursuant to this subsection until~~
38 ~~the next quarterly determination of enrollment is made. The~~
39 ~~Superintendent may retain from the proceeds of the tax an amount~~
40 ~~sufficient to reimburse the Superintendent for the actual cost of~~
41 ~~administering the provisions of this section and NRS 387.193, to the~~
42 ~~extent that the Superintendent incurs any cost the Superintendent~~
43 ~~would not have incurred but for the enactment of this section and~~
44 ~~NRS 387.193, but in no case exceeding the amount authorized by~~
45 ~~statute for this purpose.]~~



1 **Sec. 27.** NRS 387.195 is hereby amended to read as follows:

2 387.195 1. Each board of county commissioners shall levy a
3 tax of 75 cents on each \$100 of assessed valuation of taxable
4 property within the county for the support of the public schools .
5 ~~[within the county school district.]~~

6 2. The tax collected pursuant to subsection 1 on any assessed
7 valuation attributable to the net proceeds of minerals must not be
8 considered as available to pay liabilities of the fiscal year in which
9 the tax is collected but must be deferred for use in the subsequent
10 fiscal year. ~~[The annual budget for the school district must only
11 consider as an available source the tax on the net proceeds of
12 minerals which was collected in the prior year.]~~

13 3. In addition to any tax levied in accordance with subsection
14 1, each board of county commissioners shall levy a tax for the
15 payment of interest and redemption of outstanding bonds of the
16 county school district.

17 4. The tax collected pursuant to subsection 1 and any interest
18 earned from the investment of the proceeds of that tax must be
19 ~~[credited to the county's school district fund.]~~ *remitted by the*
20 *county treasurer to the State Treasurer for credit to the State*
21 *Education Fund.*

22 5. The tax collected pursuant to subsection 3 and any interest
23 earned from the investment of the proceeds of that tax must be
24 credited to the county school district's debt service fund.

25 **Sec. 28.** NRS 387.205 is hereby amended to read as follows:

26 387.205 1. Subject to ~~[the limitations set forth in NRS
27 387.206 and 387.207 and]~~ the provisions of subsection 3, money on
28 deposit in the county school district fund or in a separate account, if
29 the board of trustees of a school district has elected to establish such
30 an account pursuant to the provisions of NRS 354.603, must be used
31 for:

32 (a) Maintenance and operation of the public schools controlled
33 by the county school district.

34 (b) Payment of premiums for Nevada industrial insurance.

35 (c) Rent of schoolhouses.

36 (d) Construction, furnishing or rental of teacherages, when
37 approved by the Superintendent of Public Instruction.

38 (e) Transportation of pupils, including the purchase of new
39 buses.

40 (f) Programs of nutrition, if such expenditures do not curtail the
41 established school program or make it necessary to shorten the
42 school term, and each pupil furnished lunch whose parent or
43 guardian is financially able so to do pays at least the actual cost of
44 the lunch.



1 (g) Membership fees, dues and contributions to an
2 interscholastic activities association.

3 (h) Repayment of a loan made from the State Permanent School
4 Fund pursuant to NRS 387.526.

5 (i) Programs of education and projects relating to air quality
6 pursuant to NRS 445B.500.

7 2. ~~{Subject to the limitations set forth in NRS 387.206 and~~
8 ~~387.207, money}~~ **Money** on deposit in the county school district
9 fund, or in a separate account, if the board of trustees of a school
10 district has elected to establish such an account pursuant to the
11 provisions of NRS 354.603, when available, may be used for:

12 (a) Purchase of sites for school facilities.

13 (b) Purchase of buildings for school use.

14 (c) Repair and construction of buildings for school use.

15 3. The board of trustees of a school district, in allocating the
16 use of money pursuant to this section, shall prioritize expenditures
17 in a manner which ensures that the budgetary priorities determined
18 pursuant to NRS 387.301 are carried out.

19 **Sec. 29.** NRS 387.206 is hereby amended to read as follows:

20 387.206 1. On or before July 1 of each year, the Department,
21 in consultation with the Budget Division of the Office of Finance
22 and the Fiscal Analysis Division of the Legislative Counsel Bureau,
23 shall determine ~~{the combined}~~ **a recommended** minimum amount
24 of money ~~{required}~~ to be expended during that fiscal year for
25 textbooks, instructional supplies, instructional software and
26 instructional hardware by all school districts, charter schools and
27 university schools for profoundly gifted pupils. The amount must be
28 determined by increasing the amount that was established for the
29 Fiscal Year 2004-2005 by the percentage of the change in
30 enrollment between Fiscal Year 2004-2005 and the fiscal year for
31 which the amount is being established, plus any inflationary
32 adjustment approved by the Legislature after Fiscal Year
33 2004-2005.

34 2. The Department, in consultation with the Budget Division of
35 the Office of Finance and the Fiscal Analysis Division of the
36 Legislative Counsel Bureau, shall develop or revise, as applicable, a
37 formula for determining the minimum amount of money that each
38 school district, charter school and university school for profoundly
39 gifted pupils is ~~{required}~~ **recommended** to expend each fiscal year
40 for textbooks, instructional supplies, instructional software and
41 instructional hardware. The sum of all of the minimum amounts
42 determined pursuant to this subsection must be equal to the
43 combined minimum amount determined pursuant to subsection 1.
44 The formula must be used only to develop expenditure
45 ~~{requirements}~~ **recommendations** and must not be used to alter the



1 ~~[distribution of money for basic support]~~ *yearly apportionment*
2 *from the State Education Fund* to school districts, charter schools
3 or university schools for profoundly gifted pupils.

4 3. Upon approval of the formula pursuant to subsection 2, the
5 Department shall provide written notice to each school district,
6 charter school and university school for profoundly gifted pupils
7 within the first 30 days of each fiscal year that sets forth the
8 ~~[required]~~ *recommended* minimum combined amount of money that
9 the school district, charter school and university school for
10 profoundly gifted pupils ~~[must]~~ *may* expend for textbooks,
11 instructional supplies, instructional software and instructional
12 hardware for that fiscal year. ~~[If a school district, charter school or~~
13 ~~university school for profoundly gifted pupils is granted a waiver~~
14 ~~pursuant to NRS 387.2065, the Department shall provide written~~
15 ~~notice to the school district, charter school or university school~~
16 ~~within 30 days after the Interim Finance Committee grants the~~
17 ~~waiver setting forth the revised amount of money that the school~~
18 ~~district, charter school or university school must expend for~~
19 ~~textbooks, instructional supplies, instructional software and~~
20 ~~instructional hardware for the fiscal year.]~~

21 **Sec. 30.** NRS 387.2062 is hereby amended to read as follows:

22 387.2062 1. On or before January 1 of each year, the
23 Department shall determine whether each school district, charter
24 school and university school for profoundly gifted pupils has
25 expended, during the immediately preceding fiscal year, the
26 ~~[required]~~ *recommended* minimum amount of money set forth in the
27 notice ~~[or the revised notice, as applicable,]~~ provided pursuant to
28 subsection 3 of NRS 387.206. In making this determination, the
29 Department shall use the report submitted by:

30 (a) The school district pursuant to NRS 387.303.

31 (b) The charter school pursuant to NRS 388A.345.

32 (c) The university school for profoundly gifted pupils pursuant
33 to NRS 388C.250.

34 2. Except as otherwise provided in subsection 3, if the
35 Department determines that a school district, charter school or
36 university school for profoundly gifted pupils, as applicable, has not
37 expended the ~~[required]~~ *recommended* minimum amount of money
38 set forth in the notice or the revised notice, as applicable, provided
39 pursuant to subsection 3 of NRS 387.206, ~~[a reduction must be~~
40 ~~made from the basic support allocation otherwise payable to that~~
41 ~~school district, charter school or university school for profoundly~~
42 ~~gifted pupils, as applicable, in an amount that is equal to]~~ the
43 *Department shall publish a report which identifies the* difference
44 between the actual combined expenditure for textbooks,
45 instructional supplies, instructional software and instructional



1 hardware and the minimum ~~[required]~~ *recommended* combined
2 expenditure set forth in the notice ~~[for the revised notice, as~~
3 ~~applicable,]~~ provided pursuant to subsection 3 of NRS 387.206. ~~[A~~
4 ~~reduction in the amount of the basic support allocation pursuant to~~
5 ~~this subsection:~~

6 ~~— (a) Does not reduce the amount that the school district, charter~~
7 ~~school or university school for profoundly gifted pupils, as~~
8 ~~applicable, is required to expend on textbooks, instructional~~
9 ~~supplies, instructional software and instructional hardware in the~~
10 ~~current fiscal year; and~~

11 ~~— (b) Must not exceed the amount of basic support that was~~
12 ~~provided to the school district, charter school or university school~~
13 ~~for profoundly gifted pupils, as applicable, for the fiscal year in~~
14 ~~which the minimum expenditure amount was not satisfied.]~~

15 3. If the actual enrollment of pupils in a school district, charter
16 school or university school for profoundly gifted pupils is less than
17 the enrollment included in the projections used in the biennial
18 budget of the school district submitted pursuant to NRS 387.303, the
19 budget of the charter school submitted pursuant to NRS 388A.345
20 or the report of the university school for profoundly gifted pupils
21 submitted pursuant to NRS 388C.250, as applicable, the ~~[required]~~
22 *recommended* expenditure for textbooks, instructional supplies,
23 instructional software and instructional hardware pursuant to NRS
24 387.206 must be reduced proportionately.

25 **Sec. 31.** NRS 387.210 is hereby amended to read as follows:

26 387.210 Except when the board of trustees of a county school
27 district elects to establish a separate account under the provisions of
28 NRS 354.603, each county treasurer shall:

29 1. Receive and hold as a special deposit all public school
30 moneys, whether received by the county treasurer from the State
31 Treasurer or ~~[raised by the county for the benefit of the public~~
32 ~~schools, or]~~ from any other source, and keep separate accounts
33 thereof and of their disbursements.

34 2. Pay over all public school moneys received by the county
35 treasurer only on warrants of the county auditor, issued upon orders
36 of the board of trustees of the county school district. All orders
37 issued in accordance with law by the board of trustees shall be valid
38 vouchers in the hands of the county auditors for warrants drawn
39 upon such orders.

40 **Sec. 32.** NRS 387.303 is hereby amended to read as follows:

41 387.303 1. Not later than November 1 of each year, the board
42 of trustees of each school district shall submit to the Superintendent
43 of Public Instruction and the Department of Taxation a report which
44 includes the following information:



1 (a) For each fund within the school district, including, without
2 limitation, the school district's general fund and any special revenue
3 fund which receives state money, the total number and salaries of
4 licensed and nonlicensed persons whose salaries are paid from the
5 fund and who are employed by the school district in full-time
6 positions or in part-time positions added together to represent full-
7 time positions. Information must be provided for the current school
8 year based upon the school district's final budget, including any
9 amendments and augmentations thereto, and for the preceding
10 school year. An employee must be categorized as filling an
11 instructional, administrative, instructional support or other position.

12 (b) The school district's actual expenditures in the fiscal year
13 immediately preceding the report.

14 (c) The school district's proposed expenditures for the current
15 fiscal year.

16 (d) The schedule of salaries for licensed employees in the
17 current school year and a statement of whether the negotiations
18 regarding salaries for the current school year have been completed.
19 If the negotiations have not been completed at the time the schedule
20 of salaries is submitted, the board of trustees shall submit a
21 supplemental report to the Superintendent of Public Instruction upon
22 completion of negotiations or the determination of an arbitrator
23 concerning the negotiations that includes the schedule of salaries
24 agreed to or required by the arbitrator.

25 (e) The number of employees who received an increase in salary
26 pursuant to NRS 391.161, 391.162 or 391.163 for the current and
27 preceding fiscal years. If the board of trustees is required to pay an
28 increase in salary retroactively pursuant to NRS 391.161, the board
29 of trustees shall submit a supplemental report to the Superintendent
30 of Public Instruction not later than February 15 of the year in which
31 the retroactive payment was made that includes the number of
32 teachers to whom an increase in salary was paid retroactively.

33 (f) The number of employees eligible for health insurance within
34 the school district for the current and preceding fiscal years and the
35 amount paid for health insurance for each such employee during
36 those years.

37 (g) The rates for fringe benefits, excluding health insurance,
38 paid by the school district for its licensed employees in the
39 preceding and current fiscal years.

40 (h) The amount paid for extra duties, supervision of
41 extracurricular activities and supplemental pay and the number of
42 employees receiving that pay in the preceding and current fiscal
43 years.

44 ~~(i) The expenditures from the account created pursuant to~~
45 ~~subsection 4 of NRS 179.1187. The report must indicate the total~~



1 ~~amount received by the district in the preceding fiscal year and the~~
2 ~~specific amount spent on books and computer hardware and~~
3 ~~software for each grade level in the district.]~~

4 2. On or before November 25 of each year, the Superintendent
5 of Public Instruction shall submit to the Office of Finance and the
6 Fiscal Analysis Division of the Legislative Counsel Bureau, in a
7 format approved by the Director of the Department of
8 Administration, a compilation of the reports made by each school
9 district pursuant to subsection 1.

10 3. In preparing the agency biennial budget request for the State
11 ~~[Distributive School Account]~~ *Education Fund* for submission to
12 the Office of Finance, the Superintendent of Public Instruction:

13 (a) Shall compile the information from the most recent
14 compilation of reports submitted pursuant to subsection 2;

15 (b) May increase the line items of expenditures or revenues
16 based on merit salary increases and cost of living adjustments or
17 inflation, as deemed credible and reliable based upon published
18 indexes and research relevant to the specific line item of expenditure
19 or revenue;

20 (c) May adjust expenditures and revenues pursuant to paragraph
21 (b) for any year remaining before the biennium for which the budget
22 is being prepared and for the 2 years of the biennium covered by the
23 biennial budget request to project the cost of expenditures or the
24 receipt of revenues for the specific line items; and

25 (d) May consider the cost of enhancements to existing programs
26 or the projected cost of proposed new educational programs,
27 regardless of whether those enhancements or new programs are
28 included in the *adjusted base* per pupil ~~[basic support guarantee]~~
29 *funding* for inclusion in the biennial budget request to the Office of
30 Finance.

31 4. The Superintendent of Public Instruction shall, in the
32 compilation required by subsection 2, reconcile the revenues of the
33 school districts with the apportionment received by those districts
34 from the State ~~[Distributive School Account]~~ *Education Fund* for
35 the preceding year.

36 5. The request prepared pursuant to subsection 3 must:

37 (a) Be presented by the Superintendent of Public Instruction to
38 such standing committees of the Legislature as requested by the
39 standing committees for the purposes of developing educational
40 programs and providing appropriations for those programs; and

41 (b) Provide for a direct comparison of appropriations to the
42 proposed budget of the Governor submitted pursuant to subsection 4
43 of NRS 353.230.

44 **Sec. 33.** NRS 387.304 is hereby amended to read as follows:

45 387.304 The Department shall:



1 1. Conduct an annual audit of the count of pupils for
2 apportionment purposes reported each quarter by each school
3 district pursuant to NRS 387.123 and the data reported by each
4 school district pursuant to NRS 388.710 that is used to measure the
5 effectiveness of the implementation of a plan developed by each
6 school district to reduce the pupil-teacher ratio as required by
7 NRS 388.720.

8 2. Review each school district's report of the annual audit
9 conducted by a public accountant as required by NRS 354.624, and
10 the annual report prepared by each district as required by NRS
11 387.303, and report the findings of the review to the State Board and
12 the Legislative Committee on Education, with any recommendations
13 for legislation, revisions to regulations or training needed by school
14 district employees. The report by the Department must identify
15 school districts which failed to comply with any statutes or
16 administrative regulations of this State or which had any:

17 (a) Long-term obligations in excess of the general obligation
18 debt limit;

19 (b) Deficit fund balances or retained earnings in any fund;

20 (c) Deficit cash balances in any fund;

21 (d) Variances of more than 10 percent between total general
22 fund revenues and budgeted general fund revenues; or

23 (e) Variances of more than 10 percent between total actual
24 general fund expenditures and budgeted total general fund
25 expenditures.

26 3. In preparing its biennial budgetary request for the State
27 ~~[Distributive School Account,]~~ *Education Fund*, consult with the
28 superintendent of schools of each school district or a person
29 designated by the superintendent.

30 4. Provide, in consultation with the Budget Division of the
31 Office of Finance and the Fiscal Analysis Division of the
32 Legislative Counsel Bureau, training to the financial officers of
33 school districts in matters relating to financial accountability.

34 **Sec. 34.** NRS 387.328 is hereby amended to read as follows:

35 387.328 1. The board of trustees of each school district shall
36 establish a fund for capital projects for the purposes set forth in
37 subsection 1 of NRS 387.335. The money in the fund for capital
38 projects may be transferred to the debt service fund to pay the cost
39 of the school district's debt service.

40 2. The board of trustees may accumulate money in the fund for
41 capital projects for a period not to exceed 20 years.

42 3. ~~[That portion of the governmental services tax whose
43 allocation to the school district pursuant to NRS 482.181 is based on
44 the amount of the property tax levy attributable to its debt service
45 must be deposited in the county treasury to the credit of the fund~~



1 ~~established under subsection 1 or the school district's debt service~~
2 ~~fund.~~

3 ~~—4.]~~ No money in the fund for capital projects at the end of the
4 fiscal year may revert to the county school district fund, nor may the
5 money be a surplus for any other purpose than those specified in
6 subsection 1.

7 ~~[5.]~~ 4. The proceeds of the taxes deposited in the fund for
8 capital projects pursuant to NRS 244.3354, 268.0962, 375.070,
9 377C.110 and 387.3288 ~~[and, in a county whose population is~~
10 ~~100,000 or more but less than 700,000, the portion of the~~
11 ~~governmental services tax whose allocation to the school district~~
12 ~~pursuant to NRS 482.181 is based on the amount of the property tax~~
13 ~~levy attributable to its debt service]~~ may be pledged to the payment
14 of the principal and interest on bonds or other obligations issued for
15 one or more of the purposes set forth in NRS 387.335. The proceeds
16 of such taxes so pledged may be treated as pledged revenues for the
17 purposes of subsection 3 of NRS 350.020, and the board of trustees
18 of a school district may issue bonds for those purposes in
19 accordance with the provisions of chapter 350 of NRS.

20 **Sec. 35.** NRS 387.528 is hereby amended to read as follows:

21 387.528 1. If a loan is made from the State Permanent School
22 Fund pursuant to NRS 387.526, the loan must be repaid by the
23 school district from the money that is available to the school district
24 to pay the debt service on the bonds that are guaranteed pursuant to
25 the provisions of NRS 387.513 to 387.528, inclusive, unless
26 payment from that money would cause the school district to default
27 on other outstanding bonds, medium-term obligations or
28 installment-purchase agreements entered into pursuant to the
29 provisions of NRS 350.087 to 350.095, inclusive.

30 2. If the school district is not able to repay fully the loan,
31 including any accrued interest, in a timely manner pursuant to
32 subsection 1 or by any other lawful means, the State Treasurer shall
33 withhold the payments of money that would otherwise be
34 distributed to the school district from:

35 (a) The interest earned on the State Permanent School Fund that
36 is distributed among the various school districts; *and*

37 (b) Distributions ~~[of the local school support tax, which must be~~
38 ~~transferred by the State Controller upon notification by the State~~
39 ~~Treasurer; and~~

40 ~~—(c) Distributions]~~ from the State ~~[Distributive School Account,]~~
41 *Education Fund,*

42 *↳* until the loan is repaid, including any accrued interest on the
43 loan. The State Treasurer shall apply the money first to the interest
44 on the loan and, when the interest is paid in full, then to the balance.
45 When the interest and balance on the loan are repaid, the State



1 Treasurer shall resume making the distributions that would
2 otherwise be due to the school district.

3 **Sec. 36.** NRS 388.429 is hereby amended to read as follows:

4 388.429 1. The Legislature declares that funding provided for
5 each school year establishes financial resources sufficient to ensure
6 a reasonably equal educational opportunity to pupils with
7 disabilities residing in Nevada through the use of the ~~statewide~~
8 ~~multiplier to the basic support guarantee prescribed by NRS~~
9 ~~387.122.] weighted funding prescribed by section 4 of this act.~~

10 2. Subject to the provisions of NRS 388.417 to 388.469,
11 inclusive, the board of trustees of each school district shall make
12 such special provisions as may be necessary for the education of
13 pupils with disabilities.

14 3. The board of trustees of a school district in a county whose
15 population is less than 700,000 may provide early intervening
16 services. Such services must be provided in accordance with the
17 Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et
18 seq., and the regulations adopted pursuant thereto.

19 4. The board of trustees of a school district shall establish
20 uniform criteria governing eligibility for instruction under the
21 special education programs provided for by NRS 388.417 to
22 388.469, inclusive. The criteria must prohibit the placement of a
23 pupil in a program for pupils with disabilities solely because the
24 pupil is a disciplinary problem in school. The criteria are subject to
25 such standards as may be prescribed by the State Board.

26 **Sec. 37.** NRS 388A.345 is hereby amended to read as follows:

27 388A.345 1. On or before November 1 of each year, the
28 governing body of each charter school shall submit to the sponsor of
29 the charter school, the Superintendent of Public Instruction and the
30 Director of the Legislative Counsel Bureau for transmission to the
31 Majority Leader of the Senate and the Speaker of the Assembly a
32 report that includes:

33 (a) A written description of the progress of the charter school in
34 achieving the mission and goals of the charter school set forth in its
35 application.

36 (b) For each fund maintained by the charter school, including,
37 without limitation, the general fund of the charter school and any
38 special revenue fund which receives state money, the total number
39 and salaries of licensed and nonlicensed persons whose salaries are
40 paid from the fund and who are employed by the governing body in
41 full-time positions or in part-time positions added together to
42 represent full-time positions. Information must be provided for the
43 current school year based upon the final budget of the charter
44 school, including any amendments and augmentations thereto, and
45 for the preceding school year. An employee must be categorized as



1 filling an instructional, administrative, instructional support or other
2 position.

3 (c) The actual expenditures of the charter school in the fiscal
4 year immediately preceding the report.

5 (d) The proposed expenditures of the charter school for the
6 current fiscal year.

7 (e) The salary schedule for licensed employees and nonlicensed
8 teachers in the current school year and a statement of whether salary
9 negotiations for the current school year have been completed. If
10 salary negotiations have not been completed at the time the salary
11 schedule is submitted, the governing body shall submit a
12 supplemental report to the Superintendent of Public Instruction upon
13 completion of negotiations.

14 (f) The number of employees eligible for health insurance within
15 the charter school for the current and preceding fiscal years and the
16 amount paid for health insurance for each such employee during
17 those years.

18 (g) The rates for fringe benefits, excluding health insurance,
19 paid by the charter school for its licensed employees in the
20 preceding and current fiscal years.

21 (h) The amount paid for extra duties, supervision of
22 extracurricular activities and supplemental pay and the number of
23 employees receiving that pay in the preceding and current fiscal
24 years.

25 2. On or before November 25 of each year, the Superintendent
26 of Public Instruction shall submit to the Office of Finance and the
27 Fiscal Analysis Division of the Legislative Counsel Bureau, in a
28 format approved by the Director of the Office of Finance, a
29 compilation of the reports made by each governing body pursuant to
30 subsection 1.

31 3. The Superintendent of Public Instruction shall, in the
32 compilation required by subsection 2, reconcile the revenues and
33 expenditures of the charter schools with the apportionment received
34 by those schools from the State ~~[Distributive School Account]~~
35 *Education Fund* for the preceding year.

36 **Sec. 38.** NRS 388A.393 is hereby amended to read as follows:

37 388A.393 1. A contract or a proposed contract between a
38 charter school or a proposed charter school and a contractor or an
39 educational management organization must not:

40 (a) Give to the contractor or educational management
41 organization direct control of educational services, financial
42 decisions, the appointment of members of the governing body, or
43 the hiring and dismissal of an administrator or financial officer of
44 the charter school or proposed charter school;



1 (b) Authorize the payment of loans, advances or other monetary
2 charges from the contractor or educational management
3 organization which are greater than 15 percent of the total expected
4 funding received by the charter school or proposed charter school
5 from the State [~~Distributive School Account;~~ *Education Fund*;

6 (c) Require the charter school or proposed charter school to
7 prepay any fees to the contractor or educational management
8 organization;

9 (d) Require the charter school or proposed charter school to pay
10 the contractor or educational management organization before the
11 payment of other obligations of the charter school or proposed
12 charter school during a period of financial distress;

13 (e) Allow a contractor or educational management organization
14 to cause a delay in the repayment of a loan or other money advanced
15 by the contractor or educational management organization to the
16 charter school or proposed charter school, which delay would
17 increase the cost to the charter school or proposed charter school of
18 repaying the loan or advance;

19 (f) Require the charter school or proposed charter school to
20 enroll a minimum number of pupils for the continuation of the
21 contract between the charter school or proposed charter school and
22 the contractor or educational management organization;

23 (g) Require the charter school or proposed charter school to
24 request or borrow money from this State to pay the contractor or
25 educational management organization if the contractor or
26 educational management organization will provide financial
27 management to the charter school or proposed charter school;

28 (h) Contain a provision which restricts the ability of the charter
29 school or proposed charter school to borrow money from a person or
30 entity other than the contractor or educational management
31 organization;

32 (i) Provide for the allocation to the charter school or proposed
33 charter school of any indirect cost incurred by the contractor or
34 educational management organization;

35 (j) Authorize the payment of fees to the contractor or
36 educational management organization which are not attributable to
37 the actual services provided by the contractor or educational
38 management organization;

39 (k) Allow any money received by the charter school or proposed
40 charter school from this State or from the board of trustees of a
41 school district to be transferred to or deposited in a bank, credit
42 union or other financial institution outside this State, including
43 money controlled by the contractor or educational management
44 organization;



1 (l) Except as otherwise provided in this paragraph, provide
2 incentive fees to the contractor or educational management
3 organization. A contract or a proposed contract may provide to the
4 contractor or educational management organization incentive fees
5 that are based on the academic improvement of pupils enrolled in
6 the charter school;

7 (m) Require automatic renewal of the contract or provide that
8 the contract remains in effect if the governing body of a charter
9 school is reconstituted or a charter contract is terminated pursuant to
10 NRS 388A.300 or 388A.330, as applicable;

11 (n) Contain any provision that would delay or prevent the
12 approval of an application by the governing body of the charter
13 school for an exemption from federal taxation pursuant to 26 U.S.C.
14 § 501(c)(3);

15 (o) Require the governing body of the charter school to pay any
16 costs associated with ensuring that services comply with state and
17 federal law;

18 (p) Provide that the contractor or educational management
19 organization is not liable for failing to comply with the requirements
20 of the contract; or

21 (q) Provide for the enforcement of terms of the contract that
22 conflict with an applicable charter contract or federal or state law.

23 2. As used in this section, “contractor” or “educational
24 management organization” means a corporation, business,
25 organization or other entity, whether or not conducted for profit,
26 with whom a committee to form a charter school or the governing
27 body of a charter school, as applicable, contracts to assist with the
28 operation, management or provision and implementation of
29 educational services and programs of the charter school or proposed
30 charter school. The term includes a corporation, business,
31 organization or other entity that directly employs and provides
32 personnel to a charter school or proposed charter school.

33 **Sec. 39.** NRS 388A.411 is hereby amended to read as follows:

34 388A.411 1. Each pupil who is enrolled in a charter school,
35 including, without limitation, a pupil who is enrolled in a program
36 of special education in a charter school, must be included in the
37 count of pupils in the *charter* school ~~[district]~~ for the purposes of
38 apportionments and allowances from the State ~~[Distributive School~~
39 ~~Account] Education Fund~~ pursuant to NRS 387.121 to ~~[387.1245,]~~
40 *387.1244, inclusive, and sections 2 to 12, inclusive, of this act,*
41 unless the pupil is exempt from compulsory attendance pursuant to
42 NRS 392.070. A charter school is entitled to receive its
43 proportionate share of any other money available from federal, state or
44 local sources that the school or the pupils who are enrolled in the
45 school are eligible to receive.



1 2. The State Board shall prescribe a process which ensures that
2 all charter schools, regardless of the sponsor, have information
3 about all sources of funding for the public schools provided through
4 the Department . [~~including local funds pursuant to NRS 387.163.~~]

5 3. All money received by the charter school from this State or
6 from the board of trustees of a school district must be deposited in
7 an account with a bank, credit union or other financial institution in
8 this State. The governing body of a charter school may negotiate
9 with the board of trustees of the school district and the State Board
10 for additional money to pay for services which the governing body
11 wishes to offer.

12 4. The governing body of a charter school may solicit and
13 accept donations, money, grants, property, loans, personal services
14 or other assistance for purposes relating to education from members
15 of the general public, corporations or agencies. The governing body
16 may comply with applicable federal laws and regulations governing
17 the provision of federal grants for charter schools. The State Public
18 Charter School Authority may assist a charter school that operates
19 exclusively for the enrollment of pupils who receive special
20 education in identifying sources of money that may be available
21 from the Federal Government or this State for the provision of
22 educational programs and services to such pupils.

23 **Sec. 40.** NRS 388A.417 is hereby amended to read as follows:

24 388A.417 1. To determine the amount of money for
25 distribution to a charter school in its first year of operation, the
26 count of pupils who are enrolled in the charter school must initially
27 be determined 30 days before the beginning of the school year of the
28 school district, based on the number of pupils whose applications for
29 enrollment have been approved by the charter school.

30 2. The count of pupils who are enrolled in the charter school
31 must be revised each quarter based on the average daily enrollment
32 of pupils in the charter school that is reported for that quarter
33 pursuant to NRS 387.1223.

34 3. Pursuant to subsection ~~3~~ 2 of NRS 387.1241, the
35 governing body of a charter school may request that the
36 apportionments made to the charter school in its first year of
37 operation be paid to the charter school 30 days before the
38 apportionments are otherwise required to be made.

39 4. If a charter school ceases to operate as a charter school
40 during a school year, the remaining apportionments that would have
41 been made to the charter school pursuant to NRS 387.124 and
42 387.1241 for that year must be paid on a proportionate basis to the
43 school districts where the pupils who were enrolled in the charter
44 school reside.



1 **Sec. 41.** NRS 388B.230 is hereby amended to read as follows:

2 388B.230 1. After the governing body of an achievement
3 charter school is appointed pursuant to NRS 388B.220, the
4 governing body shall select the principal of the achievement charter
5 school. The principal shall review each employee of the
6 achievement charter school to determine whether to offer the
7 employee a position in the achievement charter school based on
8 the needs of the school and the ability of the employee to meet
9 effectively those needs. The board of trustees of the school district
10 in which the achievement charter school is located shall reassign
11 any employee who is not offered a position in the achievement
12 charter school or does not accept such a position in accordance with
13 any collective bargaining agreement negotiated pursuant to chapter
14 288 of NRS.

15 2. An achievement charter school must continue to operate in
16 the same building in which the school operated before being
17 converted to an achievement charter school. The board of trustees of
18 the school district in which the school is located must provide such
19 use of the building without compensation. While the school is
20 operated as an achievement charter school, the governing body of
21 the achievement charter school shall pay all costs related to the
22 maintenance and operation of the building and the board of trustees
23 shall pay all capital expenses.

24 3. The board of trustees of a school district:

25 (a) Is not required to give priority to a capital project at a public
26 school that is selected for conversion to an achievement charter
27 school; and

28 (b) Shall not reduce the priority of such a capital project that
29 existed before the school was selected for conversion.

30 4. Any pupil who was enrolled at the school before it was
31 converted to an achievement charter school must be enrolled in the
32 achievement charter school unless the parent or guardian of the
33 pupil submits a written notice to the principal of the achievement
34 charter school that the pupil will not continue to be enrolled in the
35 achievement charter school.

36 5. The governing body of an achievement charter school shall
37 not authorize the payment of loans, advances or other monetary
38 charges to the charter management organization, educational
39 management organization or other person with whom the Executive
40 Director has entered into a contract to operate the achievement
41 charter school which are greater than 15 percent of the total
42 expected funding to be received by the achievement charter school
43 from the State ~~[Distributive School Account.]~~ *Education Fund.*



Sec. 42. NRS 388C.260 is hereby amended to read as follows:

388C.260 1. Each pupil who is enrolled in a university school for profoundly gifted pupils, including, without limitation, a pupil who is enrolled in a program of special education in a university school for profoundly gifted pupils, must be included in the count of pupils in the *university* school ~~[district in which the school is located]~~ for the purposes of apportionments and allowances from the State ~~[Distributive School Account]~~ *Education Fund* pursuant to NRS 387.121 to ~~[387.1245.]~~ *387.1244*, inclusive, *and sections 2 to 12, inclusive, of this act*, unless the pupil is exempt from compulsory school attendance pursuant to NRS 392.070.

2. A university school for profoundly gifted pupils is entitled to receive its proportionate share of any other money available from federal, state or local sources that the school or the pupils who are enrolled in the school are eligible to receive.

3. All money received by a university school for profoundly gifted pupils from this State or from the board of trustees of a school district must be deposited in an account with a bank, credit union or other financial institution in this State.

4. The governing body of a university school for profoundly gifted pupils may negotiate with the board of trustees of the school district in which the school is located or the State Board for additional money to pay for services that the governing body wishes to offer.

5. To determine the amount of money for distribution to a university school for profoundly gifted pupils in its first year of operation in which state funding is provided, the count of pupils who are enrolled in the university school must initially be determined 30 days before the beginning of the school year of the school district in which the university school is located, based upon the number of pupils whose applications for enrollment have been approved by the university school. The count of pupils who are enrolled in a university school for profoundly gifted pupils must be revised each quarter based upon the average daily enrollment of pupils in the university school reported for the preceding quarter pursuant to subsection 1 of NRS 387.1223.

6. Pursuant to NRS 387.1242, the governing body of a university school for profoundly gifted pupils may request that the apportionments made to the university school in its first year of operation be paid to the university school 30 days before the apportionments are otherwise required to be made.

7. If a university school for profoundly gifted pupils ceases to operate pursuant to this chapter during a school year, the remaining apportionments that would have been made to the university school



1 pursuant to NRS 387.124 and 387.1242 for that school year must be
2 paid on a proportionate basis to the school districts where the pupils
3 who were enrolled in the university school reside.

4 8. If the governing body of a university school for profoundly
5 gifted pupils uses money received from this State to purchase real
6 property, buildings, equipment or facilities, the governing body of
7 the university school shall assign a security interest in the property,
8 buildings, equipment and facilities to the State of Nevada.

9 **Sec. 43.** NRS 388D.040 is hereby amended to read as follows:

10 388D.040 1. If a child who is or was homeschooled seeks
11 admittance or entrance to any school in this State, the school may
12 use only commonly used practices in determining the academic
13 ability, placement or eligibility of the child. If the child enrolls in a
14 charter school, the charter school shall, to the extent practicable,
15 notify the board of trustees of the school district in which the child
16 resides of the child's enrollment in the charter school. Regardless of
17 whether the charter school provides such notification to the board of
18 trustees, the charter school may count the child who is enrolled for
19 the purposes of the ~~[calculation of basic support]~~ *apportionment to*
20 *the charter school* pursuant to NRS ~~[387.1223.]~~ *387.1241*. A
21 homeschooled child seeking admittance to public high school must
22 comply with NRS 392.033.

23 2. A school or organization shall not discriminate in any
24 manner against a child who is or was homeschooled.

25 3. Each school district shall allow homeschooled children to
26 participate in all college entrance examinations offered in this State,
27 including, without limitation, the SAT, the ACT, the Preliminary
28 SAT and the National Merit Scholarship Qualifying Test. Each
29 school district shall ensure that the homeschooled children who
30 reside in the school district have adequate notice of the availability
31 of information concerning such examinations on the Internet
32 website of the school district maintained pursuant to NRS 390.015.

33 **Sec. 44.** NRS 388D.130 is hereby amended to read as follows:

34 388D.130 1. If an opt-in child seeks admittance or entrance
35 to any public school in this State, the school may use only
36 commonly used practices in determining the academic ability,
37 placement or eligibility of the child. If the child enrolls in a charter
38 school, the charter school shall, to the extent practicable, notify the
39 board of trustees of the resident school district of the child's
40 enrollment in the charter school. Regardless of whether the charter
41 school provides such notification to the board of trustees, the charter
42 school may count the child who is enrolled for the purposes of the
43 ~~[calculation of basic support]~~ *apportionment to the charter school*
44 pursuant to NRS ~~[387.1223.]~~ *387.1241*. An opt-in child seeking
45 admittance to public high school must comply with NRS 392.033.



1 2. A school shall not discriminate in any manner against an
2 opt-in child or a child who was formerly an opt-in child.

3 3. Each school district shall allow an opt-in child to participate
4 in all college entrance examinations offered in this State, including,
5 without limitation, the SAT, the ACT, the Preliminary SAT and the
6 National Merit Scholarship Qualifying Test. Each school district
7 shall ensure that the opt-in child who resides in the school district
8 has adequate notice of the availability of information concerning
9 such examinations on the Internet website of the school district
10 maintained pursuant to NRS 390.015.

11 **Sec. 45.** NRS 388G.120 is hereby amended to read as follows:

12 388G.120 1. Each empowerment plan for a school must:

13 (a) Set forth the manner by which the school will be governed;

14 (b) Set forth the proposed budget for the school, including,
15 without limitation, the cost of carrying out the empowerment plan,
16 and the manner by which the money apportioned to the school will
17 be administered;

18 (c) Prescribe the academic plan for the school, including,
19 without limitation, the manner by which courses of study will be
20 provided to the pupils enrolled in the school and any special
21 programs that will be offered for pupils;

22 (d) Prescribe the manner by which the achievement of pupils
23 will be measured and reported for the school, including, without
24 limitation, the results of the pupils on the examinations administered
25 pursuant to NRS 390.105 and, if applicable for the grade levels of
26 the empowerment school, the college and career readiness
27 assessment administered pursuant to NRS 390.610;

28 (e) Prescribe the manner by which teachers and other licensed
29 educational personnel will be selected and hired for the school,
30 which must be determined and negotiated pursuant to chapter 288 of
31 NRS;

32 (f) Prescribe the manner by which all other staff for the school
33 will be selected and hired, which must be determined and negotiated
34 pursuant to chapter 288 of NRS;

35 (g) Indicate whether the empowerment plan will offer an
36 incentive pay structure for staff and a description of that pay
37 structure, if applicable;

38 (h) Indicate the intended ratio of pupils to teachers at the school,
39 designated by grade level, which must comply with NRS 388.700 or
40 388.720, as applicable;

41 (i) Provide a description of the professional development that
42 will be offered to the teachers and other licensed educational
43 personnel employed at the school;



1 (j) Prescribe the manner by which the empowerment plan will
2 increase the involvement of parents and legal guardians of pupils
3 enrolled in the school;

4 (k) Comply with the plan to improve the achievement of the
5 pupils enrolled in the school prepared pursuant to NRS 385A.650;

6 (l) Address the specific educational needs and concerns of the
7 pupils who are enrolled in the school; and

8 (m) Set forth the calendar and schedule for the school.

9 2. If the empowerment plan includes an incentive pay structure,
10 that pay structure must:

11 (a) Provide an incentive for all staff employed at the school;

12 (b) Set forth the standards that must be achieved by the pupils
13 enrolled in the school and any other measurable objectives that must
14 be met to be eligible for incentive pay; and

15 (c) Be in addition to the salary or hourly rate of pay negotiated
16 pursuant to chapter 288 of NRS that is otherwise payable to the
17 employee.

18 3. An empowerment plan may:

19 (a) Request a waiver from a statute contained in this title or a
20 regulation of the State Board or the Department.

21 (b) Identify the services of the school district which the school
22 wishes to receive, including, without limitation, professional
23 development, transportation, food services and discretionary
24 services. Upon approval of the empowerment plan, the school
25 district may deduct from the total apportionment to the
26 empowerment school the costs of such services.

27 4. For purposes of determining the budget pursuant to
28 paragraph (b) of subsection 1, if a public school which converts to
29 an empowerment school is a:

30 (a) Charter school, the amount of the budget is the amount equal
31 to the apportionments and allowances from the State ~~[Distributive~~
32 ~~School Account]~~ *Education Fund* pursuant to NRS 387.121 to
33 ~~[387.1245,]~~ *387.1244*, inclusive, *and sections 2 to 12, inclusive, of*
34 *this act*, and its proportionate share of any other money available
35 from federal, state or local sources that the school or the pupils
36 enrolled in the school are eligible to receive.

37 (b) Public school, other than a charter school, the empowerment
38 team for the school shall have discretion of 90 percent of the amount
39 of money from the state financial aid and local funds that the school
40 district apportions for the school, without regard to any line-item
41 specifications or specific uses determined advisable by the school
42 district, unless the empowerment team determines that a lesser
43 amount is necessary to carry out the empowerment plan.



1 **Sec. 46.** NRS 391.273 is hereby amended to read as follows:

2 391.273 1. Except as otherwise provided in this section and
3 except for persons who are supervised pursuant to NRS 391.096, the
4 unlicensed personnel of a school district must be directly supervised
5 by licensed personnel in all duties which are instructional in nature.
6 To the extent practicable, the direct supervision must be such that
7 the unlicensed personnel are in the immediate location of the
8 licensed personnel and are readily available during such times when
9 supervision is required.

10 2. Unlicensed personnel who are exempted pursuant to
11 subsection 4, 5 or 6 must be under administrative supervision when
12 performing any duties which are instructional in nature.

13 3. Unlicensed personnel may temporarily perform duties under
14 administrative supervision which are not primarily instructional in
15 nature.

16 4. Except as otherwise provided in subsection 7, upon
17 application by a superintendent of schools, the Superintendent of
18 Public Instruction may grant an exemption from the provisions of
19 subsection 1 pursuant to subsection 5 or 6.

20 5. Except as otherwise provided in subsection 6, the
21 Superintendent shall not grant an exemption from the provisions of
22 subsection 1 unless:

23 (a) The duties are within the employee's special expertise or
24 training;

25 (b) The duties relate to the humanities or an elective course of
26 study, or are supplemental to the basic curriculum of a school;

27 (c) The performance of the duties does not result in the
28 replacement of a licensed employee or prevent the employment of a
29 licensed person willing to perform those duties;

30 (d) The secondary or combined school in which the duties will
31 be performed has less than 100 pupils enrolled and is at least 30
32 miles from a school in which the duties are performed by licensed
33 personnel; and

34 (e) The unlicensed employee submits his or her fingerprints for
35 an investigation pursuant to NRS 391.033.

36 6. Upon application by a superintendent of schools, the
37 Superintendent of Public Instruction may grant an exemption from
38 the provisions of subsection 1 if:

39 (a) The duties of the unlicensed employee relate to the
40 supervision of pupils attending a course of distance education
41 provided pursuant to NRS 388.820 to 388.874, inclusive, while the
42 pupils are receiving instruction from a licensed employee remotely
43 through any electronic means of communication; and

44 (b) The unlicensed employee submits his or her fingerprints for
45 an investigation pursuant to NRS 391.033.



1 7. The exemption authorized by subsection 4, 5 or 6 does not
2 apply to a paraprofessional if the requirements prescribed by the
3 State Board pursuant to NRS 391.094 require the paraprofessional
4 to be directly supervised by a licensed teacher.

5 8. The Superintendent of Public Instruction shall file a record
6 of all exempt personnel with the clerk of the board of trustees of
7 each local school district, and advise the clerk of any changes
8 therein. The record must contain:

9 (a) The name of the exempt employee;

10 (b) The specific instructional duties the exempt employee may
11 perform;

12 (c) Any terms or conditions of the exemption deemed
13 appropriate by the Superintendent of Public Instruction; and

14 (d) The date the exemption expires or a statement that the
15 exemption is valid as long as the employee remains in the same
16 position at the same school.

17 9. The Superintendent of Public Instruction may adopt
18 regulations prescribing the procedure to apply for an exemption
19 pursuant to this section and the criteria for the granting of such
20 exemptions.

21 10. Except in an emergency, it is unlawful for the board of
22 trustees of a school district to allow a person employed as a
23 teacher's aide to serve as a teacher unless the person is a legally
24 qualified teacher licensed by the Superintendent of Public
25 Instruction. As used in this subsection, "emergency" means an
26 unforeseen circumstance which requires immediate action and
27 includes the fact that a licensed teacher or substitute teacher is not
28 immediately available.

29 11. If the Superintendent of Public Instruction determines that
30 the board of trustees of a school district has violated the provisions
31 of subsection 10, the Superintendent shall take such actions as are
32 necessary to reduce the amount of money received by the district
33 pursuant to NRS 387.124 by an amount equal to the product when
34 the following numbers are multiplied together:

35 (a) The number of days on which the violation occurred;

36 (b) The number of pupils in the classroom taught by the
37 teacher's aide; and

38 (c) The number of dollars of ~~basic support apportioned to the~~
39 ~~district] adjusted base~~ per pupil *funding established for the school*
40 *district pursuant to section 4 of this act* per day . ~~[pursuant to~~
41 ~~NRS 387.1223.]~~

42 12. Except as otherwise provided in this subsection, a person
43 employed as a teacher's aide or paraprofessional may monitor pupils
44 in a computer laboratory without being directly supervised by
45 licensed personnel. The provisions of this subsection do not apply to



1 a paraprofessional if the requirements prescribed by the State Board
2 pursuant to NRS 391.094 require the paraprofessional to be directly
3 supervised by a licensed teacher.

4 13. The provisions of this section do not apply to unlicensed
5 personnel who are employed by the governing body of a charter
6 school, unless a paraprofessional employed by the governing body
7 is required to be directly supervised by a licensed teacher pursuant
8 to the requirements prescribed by the State Board pursuant to
9 NRS 391.094.

10 **Sec. 47.** NRS 392.015 is hereby amended to read as follows:

11 392.015 1. The board of trustees of a school district shall,
12 upon application, allow any pupil who resides on an Indian
13 reservation located in two or more counties to attend the school
14 nearest to the pupil's residence, without regard to the school district
15 in which the pupil's residence is located. For the purposes of
16 apportionment of money, if such a pupil attends a school outside the
17 county in which the pupil resides, the pupil must be counted as
18 being enrolled in the district in which he or she attends school.

19 2. A pupil who is allowed to attend a school outside the school
20 district in which the pupil's residence is located pursuant to this
21 section must remain in that school for the full school year.

22 3. The school district which pays the additional costs of
23 transporting a pupil pursuant to this section to a school outside the
24 school district in which the pupil's residence is located is entitled to
25 be reimbursed for those costs. Such additional costs must be paid
26 from the State ~~[Distributive School Account in the State General]~~
27 *Education* Fund.

28 4. The provisions of this section do not apply to a pupil who:

29 (a) Is ineligible to attend public school pursuant to NRS
30 392.4675; or

31 (b) Resides on an Indian reservation pursuant to an order issued
32 by a court of competent jurisdiction in another state adjudging the
33 pupil to be delinquent and committing him or her to the custody of a
34 public or private institution or agency in this state.

35 **Sec. 48.** NRS 392.016 is hereby amended to read as follows:

36 392.016 1. If a pupil has been issued a fictitious address
37 pursuant to NRS 217.462 to 217.471, inclusive, or the parent or
38 legal guardian with whom the pupil resides has been issued a
39 fictitious address pursuant to NRS 217.462 to 217.471, inclusive,
40 the pupil may attend a public school that is located in a school
41 district other than the school district in which the pupil resides.

42 2. If a pupil described in subsection 1 attends a public school
43 that is located in a school district other than the school district in
44 which the pupil resides:



1 (a) The pupil must be included in the count of pupils of the
2 school district in which the pupil attends school for the purposes of
3 apportionments and allowances from the State ~~[Distributive School~~
4 ~~Account]~~ *Education Fund* pursuant to NRS 387.121 to ~~[387.1245,]~~
5 ~~387.1244,~~ inclusive ~~[.]~~ *and sections 2 to 12, inclusive, of this act.*

6 (b) Neither the board of trustees of the school district in which
7 the pupil attends school nor the board of trustees of the school
8 district in which the pupil resides is required to provide
9 transportation for the pupil to attend the public school.

10 3. The provisions of this section do not apply to a pupil who is
11 ineligible to attend a public school pursuant to NRS 392.264 or
12 392.4675.

13 **Sec. 49.** NRS 179.1187 is hereby amended to read as follows:

14 179.1187 1. The governing body controlling each law
15 enforcement agency that receives proceeds from the sale of forfeited
16 property shall establish with the State Treasurer, county treasurer,
17 city treasurer or town treasurer, as custodian, a special account,
18 known as the “..... Forfeiture Account.” The account is a
19 separate and continuing account and no money in it reverts to the
20 State General Fund or the general fund of the county, city or town at
21 any time. For the purposes of this section, the governing body
22 controlling a metropolitan police department is the Metropolitan
23 Police Committee on Fiscal Affairs.

24 2. The money in the account may be used for any lawful
25 purpose deemed appropriate by the chief administrative officer of
26 the law enforcement agency, except that:

27 (a) The money must not be used to pay the ordinary operating
28 expenses of the agency.

29 (b) Money derived from the forfeiture of any property described
30 in NRS 453.301 must be used to enforce the provisions of chapter
31 453 of NRS.

32 (c) Money derived from the forfeiture of any property described
33 in NRS 501.3857 must be used to enforce the provisions of title 45
34 of NRS.

35 (d) Seventy percent of the amount of money in excess of
36 \$100,000 remaining in the account at the end of each fiscal year, as
37 determined based upon the accounting standards of the governing
38 body controlling the law enforcement agency that are in place on
39 March 1, 2001, must be distributed to the ~~[school district in the~~
40 ~~judicial district. If the judicial district serves more than one county,~~
41 ~~the money must be distributed to the school district in the county~~
42 ~~from which the property was seized.]~~ *State Education Fund.*

43 3. Notwithstanding the provisions of paragraphs (a) and (b) of
44 subsection 2, money in the account derived from the forfeiture of
45 any property described in NRS 453.301 may be used to pay for the



1 operating expenses of a joint task force on narcotics otherwise
2 funded by a federal, state or private grant or donation. As used in
3 this subsection, "joint task force on narcotics" means a task force on
4 narcotics operated by the Department of Public Safety in
5 conjunction with other local or federal law enforcement agencies.

6 ~~[4.— A school district that receives money pursuant to paragraph
7 (d) of subsection 2 shall deposit such money into a separate account.
8 The interest and income earned on the money in the account, after
9 deducting any applicable charges, must be credited to the account.
10 The money in the account must be used to purchase books and
11 computer hardware and software for the use of the students in that
12 school district.]~~

13 ~~—5. The chief administrative officer of a law enforcement
14 agency that distributes money to a school district pursuant to
15 paragraph (d) of subsection 2 shall submit a report to the Director of
16 the Legislative Counsel Bureau before January 1 of each odd-
17 numbered year. The report must contain the amount of money
18 distributed to each school district pursuant to paragraph (d) of
19 subsection 2 in the preceding biennium.]~~

20 **Sec. 50.** NRS 244.3359 is hereby amended to read as follows:

21 244.3359 1. A county whose population is 700,000 or more
22 shall not impose a new tax on the rental of transient lodging or
23 increase the rate of an existing tax on the rental of transient lodging
24 after March 25, 1991, except pursuant to NRS 244.3351, 244.3352
25 and 244.33561.

26 2. A county whose population is 100,000 or more but less than
27 700,000 shall not impose a new tax on the rental of transient lodging
28 or increase the rate of an existing tax on the rental of transient
29 lodging after March 25, 1991, except pursuant to NRS 244.33561
30 and 244A.910.

31 3. Except as otherwise provided in subsection 2 and NRS
32 387.191 , ~~[and 387.193.]~~ the Legislature hereby declares that the
33 limitation imposed by subsection 2 will not be repealed or amended
34 except to allow the imposition of an increase in such a tax for the
35 promotion of tourism or for the construction or operation of tourism
36 facilities by a convention and visitors authority.

37 **Sec. 51.** NRS 328.450 is hereby amended to read as follows:

38 328.450 1. The State Treasurer shall deposit in the State
39 ~~[Distributive School Account in the State General]~~ **Education** Fund
40 money received in each fiscal year pursuant to 30 U.S.C. § 191 in an
41 amount not to exceed \$7,000,000.

42 2. Any amount received in a fiscal year by the State Treasurer
43 pursuant to 30 U.S.C. § 191 in excess of \$7,000,000 must be
44 deposited in the Account for Revenue from the Lease of Federal
45 Lands, which is hereby created.



1 3. The interest and income earned on the money in the
2 Account, after deducting any applicable charges, must be credited to
3 the Account.

4 **Sec. 52.** NRS 328.460 is hereby amended to read as follows:

5 328.460 The State Controller shall apportion money in the
6 Account for Revenue from the Lease of Federal Lands as follows:

7 1. ~~Twenty five~~ *Forty-three and three-quarters* percent to the
8 State ~~[Distributive School Account in the State General]~~ *Education*
9 Fund.

10 2. ~~Seventy five~~ *Fifty-six and one-quarter* percent to the
11 counties from which the fuels, minerals and geothermal resources
12 are extracted. ~~[Of the amount received by each county, one-fourth~~
13 ~~must be distributed to the school district in that county.]~~

14 **Sec. 53.** NRS 328.470 is hereby amended to read as follows:

15 328.470 1. The State Controller shall ascertain from the
16 reports received by the State Treasurer the portion of money in the
17 Account for Revenue from the Lease of Federal Lands attributable
18 to activities in each county and apportion the money payable to
19 counties accordingly.

20 2. All money received:

21 (a) By the County Treasurer pursuant to this section must be
22 deposited in the general fund of the county ; ~~[or the county school~~
23 ~~district fund, as the case may be;]~~ and

24 (b) By a county ~~[or school district]~~ must be used for:

25 (1) Construction and maintenance of roads and other public
26 facilities;

27 (2) Public services; and

28 (3) Planning.

29 **Sec. 54.** NRS 350.011 is hereby amended to read as follows:

30 350.011 As used in NRS 350.011 to 350.0165, inclusive,
31 unless the context otherwise requires:

32 1. "Commission" means a debt management commission
33 created pursuant to NRS 350.0115.

34 2. "Special elective tax" means a tax imposed pursuant to NRS
35 354.59817, 354.5982, ~~[387.197,]~~ 387.3285 or 387.3287.

36 **Sec. 55.** NRS 353.225 is hereby amended to read as follows:

37 353.225 1. In order to provide some degree of flexibility to
38 meet emergencies arising during each fiscal year in the expenditures
39 for the State ~~[Distributive School Account in the State General]~~
40 *Education* Fund and for operation and maintenance of the various
41 departments, institutions and agencies of the Executive Department
42 of the State Government, the Chief, with the approval in writing of
43 the Governor, may require the State Controller or the head of each
44 such department, institution or agency to set aside a reserve in such
45 amount as the Chief may determine, out of the total amount



1 appropriated or out of other funds available from any source
2 whatever to the department, institution or agency.

3 2. At any time during the fiscal year this reserve or any portion
4 of it may be returned to the appropriation or other fund to which it
5 belongs and may be added to any one or more of the allotments, if
6 the Chief so orders in writing.

7 **Sec. 56.** NRS 353.268 is hereby amended to read as follows:

8 353.268 1. When any state agency or officer, at a time when
9 the Legislature is not in session, finds that circumstances for which
10 the Legislature has made no other provision require an expenditure
11 during the biennium of money in excess of the amount appropriated
12 by the Legislature for the biennium for the support of that agency or
13 officer, or for any program, including the State ~~[Distributive School~~
14 ~~Account in the State General]~~ *Education* Fund, the agency or officer
15 shall submit a request to the State Board of Examiners for an
16 allocation by the Interim Finance Committee from the Contingency
17 Account.

18 2. The State Board of Examiners shall consider the request,
19 may require from the requester such additional information as they
20 deem appropriate, and shall, if it finds that an allocation should be
21 made, recommend the amount of the allocation to the Interim
22 Finance Committee for its independent evaluation and action. The
23 Interim Finance Committee is not bound to follow the
24 recommendation of the State Board of Examiners.

25 **Sec. 57.** NRS 353B.860 is hereby amended to read as follows:

26 353B.860 1. If a parent enters into or renews an agreement
27 pursuant to NRS 353B.850, a grant of money on behalf of the child
28 must be deposited in the education savings account of the child.

29 2. Except as otherwise provided in subsections 3 and 4, the
30 grant required by subsection 1 must, for the school year for which
31 the grant is made, be in an amount equal to:

32 (a) For a child who is a pupil with a disability, as defined in
33 NRS 388.417, or a child with a household income that is less than
34 185 percent of the federally designated level signifying poverty, 100
35 percent of the statewide ~~[average basic support]~~ *base* per pupil ~~[]~~
36 *funding amount*; and

37 (b) For all other children, 90 percent of the statewide ~~[average~~
38 ~~basic support]~~ *base* per pupil ~~[]~~ *funding amount*.

39 3. If a child receives a portion of his or her instruction from a
40 participating entity and a portion of his or her instruction from a
41 public school, for the school year for which the grant is made, the
42 grant required by subsection 1 must be in a pro rata amount based
43 on the percentage of the total instruction provided to the child by the
44 participating entity in proportion to the total instruction provided to
45 the child.



1 4. The State Treasurer may deduct not more than 3 percent of
2 each grant for the administrative costs of implementing the
3 provisions of NRS 353B.700 to 353B.930, inclusive.

4 5. The State Treasurer shall deposit the money for each grant in
5 quarterly installments pursuant to a schedule determined by the
6 State Treasurer.

7 6. Any money remaining in an education savings account:

8 (a) At the end of a school year may be carried forward to the
9 next school year if the agreement entered into pursuant to NRS
10 353B.850 is renewed.

11 (b) When an agreement entered into pursuant to NRS 353B.850
12 is not renewed or is terminated, because the child for whom the
13 account was established graduates from high school or for any other
14 reason, reverts to the State General Fund at the end of the last day of
15 the agreement.

16 **Sec. 58.** NRS 354.6241 is hereby amended to read as follows:

17 354.6241 1. The statement required by paragraph (a) of
18 subsection 5 of NRS 354.624 must indicate for each fund set forth
19 in that paragraph:

20 (a) Whether the fund is being used in accordance with the
21 provisions of this chapter.

22 (b) Whether the fund is being administered in accordance with
23 generally accepted accounting procedures.

24 (c) Whether the reserve in the fund is limited to an amount that
25 is reasonable and necessary to carry out the purposes of the fund.

26 (d) The sources of revenues available for the fund during the
27 fiscal year, including transfers from any other funds.

28 (e) The statutory and regulatory requirements applicable to the
29 fund.

30 (f) The balance and retained earnings of the fund.

31 2. Except as otherwise provided in subsection 3 and NRS
32 354.59891 and 354.613, to the extent that the reserve in any fund set
33 forth in paragraph (a) of subsection 5 of NRS 354.624 exceeds the
34 amount that is reasonable and necessary to carry out the purposes
35 for which the fund was created, the reserve may be expended by the
36 local government pursuant to the provisions of chapter 288 of NRS.

37 3. For any local government other than a school district, for the
38 purposes of chapter 288 of NRS, a budgeted ending fund balance of
39 not more than 25 percent of the total budgeted expenditures, less
40 capital outlay, for a general fund:

41 (a) Is not subject to negotiations with an employee organization;
42 and

43 (b) Must not be considered by a fact finder or arbitrator in
44 determining the financial ability of the local government to pay
45 compensation or monetary benefits.



1 4. *For a school district, for the purposes of chapter 288 of*
2 *NRS, a budgeted ending fund balance of not more than 16.6*
3 *percent of the total budgeted expenditures for a county school*
4 *district fund:*

5 (a) *Is not subject to negotiations with an employee*
6 *organization; and*

7 (b) *Must not be considered by a fact finder or arbitrator in*
8 *determining the financial ability of the local government to pay*
9 *compensation or monetary benefits.*

10 **Sec. 59.** NRS 360.850 is hereby amended to read as follows:

11 360.850 1. The State Controller, acting upon the collection
12 data furnished by the Department, shall remit to the governing body
13 of a municipality that adopts an assessment ordinance in accordance
14 with NRS 271.650 in the manner provided pursuant to an agreement
15 made pursuant to NRS 271.660:

16 (a) From the State General Fund, the amount of money pledged
17 pursuant to the ordinance in accordance with paragraph (a) of
18 subsection 1 of NRS 271.650 which amount is hereby appropriated
19 for that purpose; and

20 (b) From the Sales and Use Tax Account in the State General
21 Fund, the amount of the proceeds pledged pursuant to the ordinance
22 in accordance with paragraphs (b) and (c) of subsection 1 of
23 NRS 271.650.

24 2. The governing body of a municipality that adopts an
25 assessment ordinance in accordance with NRS 271.650 shall
26 promptly remit to the State Controller any amount received pursuant
27 to this section in excess of the amount required to carry out the
28 provisions of NRS 271.4315 with regard to the project for which the
29 assessment ordinance was adopted. The State Controller shall
30 deposit any money received from a governing body of a
31 municipality pursuant to this subsection in the appropriate account
32 in the State General Fund for distribution and use as if the money
33 had not been pledged pursuant to an assessment ordinance adopted
34 in accordance with NRS 271.650 in the following order of priority:

35 (a) First, to the credit of the ~~county school district fund for the~~
36 ~~county in which the improvement district is located~~ *State*
37 *Education Fund* to the extent that the money would have been
38 transferred to ~~that fund,~~ *the Fund*, if not for the pledge of the
39 money pursuant to the assessment ordinance, pursuant to paragraph
40 ~~(e)~~ (c) of subsection 3 of NRS 374.785 for the fiscal year in which
41 the State Controller receives the money;

42 (b) Second, to the State General Fund to the extent that the
43 money would not have been appropriated, if not for the pledge of
44 the money pursuant to the assessment ordinance, pursuant to



1 paragraph (a) of subsection 1 for the fiscal year in which the State
2 Controller receives the money; and

3 (c) Third, to the credit of any other funds and accounts to which
4 the money would have been distributed, if not for the pledge of the
5 money pursuant to the assessment ordinance, for the fiscal year in
6 which the State Controller receives the money.

7 3. The Nevada Tax Commission may adopt such regulations as
8 it deems appropriate to ensure the proper collection and distribution
9 of any money pledged pursuant to an assessment ordinance adopted
10 in accordance with NRS 271.650.

11 **Sec. 60.** NRS 360.855 is hereby amended to read as follows:

12 360.855 1. The State Controller, acting upon the collection
13 data furnished by the Department, shall remit to the governing body
14 of a municipality that adopts an ordinance pursuant to NRS
15 271A.070, in the manner provided pursuant to an agreement made
16 pursuant to NRS 271A.100:

17 (a) From the State General Fund the amount of money pledged
18 pursuant to the ordinance in accordance with subparagraph (1) of
19 paragraph (c) of subsection 1 of NRS 271A.070, which amount is
20 hereby appropriated for that purpose; and

21 (b) From the Sales and Use Tax Account in the State General
22 Fund the amount of the proceeds pledged pursuant to the ordinance
23 in accordance with subparagraphs (2) and (3) of paragraph (c) of
24 subsection 1 of NRS 271A.070.

25 2. Except as otherwise provided in subsection 3, the governing
26 body of a municipality that adopts an ordinance pursuant to NRS
27 271A.070 shall at the end of each fiscal year remit to the State
28 Controller any amount received pursuant to this section in excess of
29 the amount required to make payments due during that fiscal year of
30 the principal of, interest on, and other payments or security-related
31 costs with respect to, any bonds or notes issued pursuant to NRS
32 271A.120 and payments due during that fiscal year under any
33 agreements made pursuant to NRS 271A.120. The State Controller
34 shall deposit any money received from a governing body of a
35 municipality pursuant to this subsection in the appropriate account
36 in the State General Fund for distribution and use as if the money
37 had not been pledged by an ordinance adopted pursuant to NRS
38 271A.070, in the following order of priority:

39 (a) First, to the credit of the ~~county school district fund for the~~
40 ~~county in which the improvement district is located~~ *State*
41 *Education Fund* to the extent that the money would have been
42 transferred to ~~that fund,~~ *the Fund*, if not for the pledge of the
43 money pursuant to that ordinance, pursuant to paragraph ~~(e)~~ (c) of
44 subsection 3 of NRS 374.785 for the fiscal year in which the State
45 Controller receives the money;



1 (b) Second, to the State General Fund to the extent that the
2 money would not have been appropriated, if not for the pledge of
3 the money pursuant to that ordinance, pursuant to paragraph (a) of
4 subsection 1 for the fiscal year in which the State Controller
5 receives the money; and

6 (c) Third, to the credit of any other funds and accounts to which
7 the money would have been distributed, if not for the pledge of the
8 money pursuant to that ordinance, for the fiscal year in which the
9 State Controller receives the money.

10 3. The provisions of subsection 2 do not require a governing
11 body to remit to the State Controller any money received pursuant to
12 this section and expended for the purpose of prepaying, defeasing or
13 otherwise retiring all or a portion of any bonds or notes issued
14 pursuant to NRS 271A.120 or of prepaying amounts due under any
15 agreements entered into pursuant to NRS 271A.120, or any
16 combination thereof, with respect to a tourism improvement district
17 if that use of the money has been:

18 (a) Authorized by the governing body in the ordinance creating
19 the district pursuant to NRS 271A.070, or in an amendment thereto;
20 and

21 (b) Approved by the governing body and the Commission on
22 Tourism in the manner required to satisfy the requirements of
23 subsections 5 and 6 of NRS 271A.080,

24 ➤ and after the provision of notice to and an opportunity to make
25 comments by the board of county commissioners of the county in
26 which the tourism improvement district is located in accordance
27 with subsection 4 of NRS 271A.080.

28 4. The Nevada Tax Commission may adopt such regulations as
29 it deems appropriate to ensure the proper collection and distribution
30 of any money pledged by an ordinance adopted pursuant to
31 NRS 271A.070.

32 **Sec. 61.** NRS 362.170 is hereby amended to read as follows:

33 362.170 1. There is hereby appropriated to each county the
34 total of the amounts obtained by multiplying, for each extractive
35 operation situated within the county, the net proceeds of that
36 operation and any royalties paid by that operation, by the combined
37 rate of tax ad valorem, excluding any rate levied by the State of
38 Nevada, for property at that site, plus a pro rata share of any
39 penalties and interest collected by the Department for the late
40 payment of taxes distributed to the county. The Department shall
41 report to the State Controller on or before May 25 of each year the
42 amount appropriated to each county, as calculated for each
43 operation from the final statement made in February of that year for
44 the preceding calendar year. The State Controller shall distribute all
45 money due to a county on or before May 30 of each year.



1 2. The county treasurer shall apportion to each local
2 government or other local entity an amount calculated by:

3 (a) Determining the total of the amounts obtained by
4 multiplying, for each extractive operation situated within its
5 jurisdiction, the net proceeds of that operation and any royalty
6 payments paid by that operation, by the rate levied on behalf of that
7 local government or other local entity;

8 (b) Adding to the amount determined pursuant to paragraph (a) a
9 pro rata share of any penalties and interest collected by the
10 Department for the late payment of taxes distributed to that local
11 government or local entity; and

12 (c) Subtracting from the amount determined pursuant to
13 paragraph (b) a commission of 5 percent, of which 3 percent must
14 be deposited in the county general fund and 2 percent must be
15 accounted for separately in the account for the acquisition and
16 improvement of technology in the office of the county assessor
17 created pursuant to NRS 250.085.

18 3. The amounts apportioned pursuant to subsection 2,
19 including, without limitation, the amount retained by the county and
20 excluding the percentage commission, must be applied to the uses
21 for which each levy was authorized in the same proportion as the
22 rate of each levy bears to the total rate.

23 4. *Any amount apportioned pursuant to subsection 2 for a*
24 *county school district must be paid over to the State Treasurer to*
25 *be deposited to the credit of the State Education Fund.*

26 5. The Department shall report to the State Controller on or
27 before May 25 of each year the amount received as tax upon the net
28 proceeds of geothermal resources which equals the product of those
29 net proceeds multiplied by the rate of tax levied ad valorem by the
30 State of Nevada.

31 **Sec. 62.** NRS 362.171 is hereby amended to read as follows:

32 362.171 ~~{1}~~ Each county to which money is appropriated by
33 subsection 1 of NRS 362.170 may set aside a percentage of that
34 appropriation to establish a county fund for mitigation. Money from
35 the fund may be appropriated by the board of county commissioners
36 only to mitigate adverse effects upon the county, or the school
37 district located in the county, which result from:

38 ~~{a}~~ 1. A decline in the revenue received by the county from
39 the tax on the net proceeds of minerals during the 2 fiscal years
40 immediately preceding the current fiscal year; or

41 ~~{b}~~ 2. The opening or closing of an extractive operation from
42 the net proceeds of which revenue has been or is reasonably
43 expected to be derived pursuant to this chapter.

44 ~~{2. Each school district to which money is apportioned by a~~
45 ~~county pursuant to subsection 2 of NRS 362.170 may set aside a~~



~~percentage of the amount apportioned to establish a school district fund for mitigation. Except as otherwise provided in subsection 3, money from the fund may be used by the school district only to mitigate adverse effects upon the school district which result from:~~

~~—(a) A decline in the revenue received by the school district from the tax on the net proceeds of minerals;~~

~~—(b) The opening or closing of an extractive operation from the net proceeds of which revenue has been or is reasonably expected to be derived pursuant to this chapter; or~~

~~—(c) Expenses incurred by the school district arising from a natural disaster.~~

~~—3.— In addition to the authorized uses for mitigation set forth in subsection 2, a school district in a county whose population is less than 4,500 may, as the board of trustees of the school district determines is necessary, use the money from the fund established pursuant to subsection 2:~~

~~—(a) To retire bonds issued by the school district or any other outstanding obligations of the school district; and~~

~~—(b) To continue the instructional programs of the school district or the services and activities that are necessary to support those instructional programs, which would otherwise be reduced or eliminated if not for the provisions of this section.~~

~~➔ Before authorizing the expenditure of money pursuant to this subsection, the board of trustees shall hold at least one public hearing on the matter.]~~

Sec. 63. NRS 364.127 is hereby amended to read as follows:

364.127 1. A board of county commissioners that imposes a tax on the gross receipts from the rental of transient lodging pursuant to subsection 1 of NRS 244.3352 shall require by ordinance and take such additional action as may be necessary to require:

(a) The payment of the proceeds of the tax which are required to be distributed pursuant to paragraph (a) of subsection 1 of NRS 244.3354 or paragraph (a) of subsection 2 of NRS 244.3354 to the Department of Taxation on or before the last day of the month immediately following the month for which the tax is collected; and

(b) The schedule for the payment of the tax by persons in the business of providing lodging to provide for the payment of the tax in a sufficiently timely manner to carry out the provisions of paragraph (a).

2. A board of county commissioners that imposes a tax on the gross receipts from the rental of transient lodging pursuant to subsection 1 of NRS 244.33561 shall require by ordinance and take such additional action as may be necessary to require:



1 (a) The payment of the proceeds of the tax which are required to
2 be distributed pursuant to ~~subsection 1 of~~ NRS 387.191 to the
3 State Treasurer on or before the last day of the month immediately
4 following the month for which the tax is collected; and

5 (b) The schedule for the payment of the tax by persons in the
6 business of providing lodging to provide for the payment of the tax
7 in a sufficiently timely manner to carry out the provisions of
8 paragraph (a).

9 3. The city council or other governing body of an incorporated
10 city that imposes a tax on the gross receipts from the rental of
11 transient lodging pursuant to subsection 1 of NRS 268.096 shall
12 require by ordinance and take such additional action as may be
13 necessary to require:

14 (a) The payment of the proceeds of the tax which are required to
15 be distributed pursuant to paragraph (a) of subsection 1 of NRS
16 268.0962 or paragraph (a) of subsection 2 of NRS 268.0962 to the
17 Department of Taxation on or before the last day of the month
18 immediately following the month for which the tax is collected; and

19 (b) The schedule for the payment of the tax by persons in the
20 business of providing lodging to provide for the payment of the tax
21 in a sufficiently timely manner to carry out the provisions of
22 paragraph (a).

23 **Sec. 64.** NRS 372A.290 is hereby amended to read as follows:

24 372A.290 1. An excise tax is hereby imposed on each
25 wholesale sale in this State of marijuana by a cultivation facility to
26 another medical marijuana establishment at the rate of 15 percent of
27 the fair market value at wholesale of the marijuana. The excise tax
28 imposed pursuant to this subsection is the obligation of the
29 cultivation facility.

30 2. An excise tax is hereby imposed on each retail sale in this
31 State of marijuana or marijuana products by a retail marijuana store
32 at the rate of 10 percent of the sales price of the marijuana or
33 marijuana products. The excise tax imposed pursuant to this
34 subsection:

35 (a) Is the obligation of the retail marijuana store.

36 (b) Is separate from and in addition to any general state and
37 local sales and use taxes that apply to retail sales of tangible
38 personal property.

39 3. The revenues collected from the excise tax imposed pursuant
40 to subsection 1 must be distributed:

41 (a) To the Department and to local governments in an amount
42 determined to be necessary by the Department to pay the costs of
43 the Department and local governments in carrying out the provisions
44 of chapter 453A of NRS; and



1 (b) If any money remains after the revenues are distributed
2 pursuant to paragraph (a), to the State Treasurer to be deposited to
3 the credit of the State ~~[Distributive School Account in the State~~
4 ~~General]~~ *Education* Fund.

5 4. For the purpose of subsection 3 and NRS 453D.510, a total
6 amount of \$5,000,000 of the revenues collected from the excise tax
7 imposed pursuant to subsection 1 and the excise tax imposed
8 pursuant to NRS 453D.500 in each fiscal year shall be deemed
9 sufficient to pay the costs of all local governments to carry out the
10 provisions of chapters 453A and 453D of NRS. The Department
11 shall, by regulation, determine the manner in which local
12 governments may be reimbursed for the costs of carrying out the
13 provisions of chapters 453A and 453D of NRS.

14 5. The revenues collected from the excise tax imposed pursuant
15 to subsection 2 must be paid over as collected to the State Treasurer
16 to be deposited to the credit of the ~~[Account to Stabilize the~~
17 ~~Operation of the State Government created in the]~~ State ~~[General]~~
18 *Education* Fund. ~~[pursuant to NRS 353.288.]~~

19 6. As used in this section:

20 (a) "Local government" has the meaning ascribed to it in
21 NRS 360.640.

22 (b) "Marijuana products" has the meaning ascribed to it in
23 NRS 453D.030.

24 (c) "Medical marijuana establishment" has the meaning ascribed
25 to it in NRS 453A.116.

26 **Sec. 65.** NRS 374.015 is hereby amended to read as follows:

27 374.015 The Legislature, having carefully considered the needs
28 of the public school system and the financial resources of the State
29 of Nevada, and its several classes of local governments, finds and
30 declares:

31 1. That sound principles of government require an increased
32 contribution ~~[by the local district, which controls its schools, to~~
33 ~~their]~~ *for the* support ~~[]~~ *of the public schools in this State.*

34 2. That such an increase equitably should not and economically
35 cannot be provided through an increase in the tax upon property.

36 3. That there is no other object of taxation, except retail sales,
37 which is so generally distributed among the several school districts
38 in proportion to their respective population and wealth as to be
39 suitable for the imposition of a tax in each school district for the
40 support of ~~[its local]~~ *the public* schools.

41 4. That it is therefore necessary to impose, in addition to the
42 sales and use taxes enacted in 1955 to provide revenue for the State
43 of Nevada, a separate tax upon the privilege of selling tangible
44 personal property at retail in each county to provide revenue for the



1 ~~[school district comprising such county.]~~ *public schools in this*
2 *State.*

3 5. That in order to avoid imposing unfair competitive hardships
4 upon merchants in the several counties, it is necessary that such
5 additional tax be imposed:

6 (a) At the same rate in each county; and

7 (b) Upon tangible personal property purchased outside this State
8 for use within the State.

9 6. That the imposition of such a tax at a mandatory and
10 uniform rate throughout the counties of the State makes such tax a
11 fair counterpart to the mandatory property tax levy which it is
12 designed to supplement.

13 7. That the tax collected upon property purchased outside the
14 State ~~[, which cannot for this reason be returned to its county of~~
15 ~~origin,]~~ can best serve its purpose of supporting ~~[local]~~ *public*
16 schools if it is channeled to the several school districts through the
17 State ~~[Distributive School Account in the State General]~~ *Education*
18 Fund.

19 8. That the convenience of the public and of retail merchants
20 will best be served by imposing the local school support tax upon
21 exactly the same transactions, requiring the same reports and
22 making such tax parallel in all respects to the sales and use taxes.

23 **Sec. 66.** NRS 374.785 is hereby amended to read as follows:

24 374.785 1. All fees, taxes, interest and penalties imposed and
25 all amounts of tax required to be paid to counties under this chapter
26 must be paid to the Department in the form of remittances payable
27 to the Department.

28 2. The Department shall deposit the payments in the State
29 Treasury to the credit of the Sales and Use Tax Account in the State
30 General Fund.

31 3. The State Controller, acting upon the collection data
32 furnished by the Department, shall, each month, from the Sales and
33 Use Tax Account in the State General Fund:

34 (a) Transfer .75 percent of all fees, taxes, interest and penalties
35 collected in each county during the preceding month to the
36 appropriate account in the State General Fund as compensation to
37 the State for the costs of collecting the tax.

38 (b) Transfer .75 percent of all fees, taxes, interest and penalties
39 collected during the preceding month from out-of-state businesses
40 not maintaining a fixed place of business within this State to the
41 appropriate account in the State General Fund as compensation to
42 the State for the costs of collecting the tax.

43 (c) ~~[Determine for each county the amount of money equal to~~
44 ~~the fees, taxes, interest and penalties collected in the county~~



~~pursuant to this chapter during the preceding month less the amount transferred pursuant to paragraph (a).~~

~~—(d)]~~ Transfer the total amount of taxes collected pursuant to this chapter during the preceding month , ~~[from out of state businesses not maintaining a fixed place of business within this State.]~~ less the amount transferred pursuant to ~~[paragraph]~~ *paragraphs (a) and* (b) and excluding any amounts required to be remitted pursuant to NRS 360.850 and 360.855, to the State ~~[Distributive School Account in the State General]~~ *Education* Fund.

~~[(e) Except as otherwise provided in NRS 387.528 or as required to carry out NRS 360.850 and 360.855, transfer the amount owed to each county to the Intergovernmental Fund and remit the money to the credit of the county school district fund.]~~

Sec. 67. NRS 453A.344 is hereby amended to read as follows:
453A.344 1. Except as otherwise provided in subsection 2, the Department shall collect not more than the following maximum fees:

| | |
|---|----------|
| For the initial issuance of a medical marijuana establishment registration certificate for a medical marijuana dispensary | \$30,000 |
| For the renewal of a medical marijuana establishment registration certificate for a medical marijuana dispensary | 5,000 |
| For the initial issuance of a medical marijuana establishment registration certificate for a cultivation facility | 3,000 |
| For the renewal of a medical marijuana establishment registration certificate for a cultivation facility | 1,000 |
| For the initial issuance of a medical marijuana establishment registration certificate for a facility for the production of edible marijuana products or marijuana-infused products | 3,000 |
| For the renewal of a medical marijuana establishment registration certificate for a facility for the production of edible marijuana products or marijuana-infused products | 1,000 |
| For each person identified in an application for the initial issuance of a medical marijuana establishment agent registration card | 75 |
| For each person identified in an application for the renewal of a medical marijuana establishment agent registration card | 75 |



1 For the initial issuance of a medical marijuana
 2 establishment registration certificate for an
 3 independent testing laboratory \$5,000
 4 For the renewal of a medical marijuana
 5 establishment registration certificate for an
 6 independent testing laboratory 3,000
 7

8 2. In addition to the fees described in subsection 1, each
 9 applicant for a medical marijuana establishment registration
 10 certificate must pay to the Department:

- 11 (a) A one-time, nonrefundable application fee of \$5,000; and
- 12 (b) The actual costs incurred by the Department in processing
 13 the application, including, without limitation, conducting
 14 background checks.

15 3. Any revenue generated from the fees imposed pursuant to
 16 this section:

- 17 (a) Must be expended first to pay the costs of the Department in
 18 carrying out the provisions of NRS 453A.320 to 453A.370,
 19 inclusive; and
- 20 (b) If any excess revenue remains after paying the costs
 21 described in paragraph (a), such excess revenue must be paid over to
 22 the State Treasurer to be deposited to the credit of the State
 23 ~~[(Distributive School Account in the State General)]~~ **Education** Fund.

24 **Sec. 68.** NRS 453D.510 is hereby amended to read as follows:
 25 453D.510 Any tax revenues, fees, or penalties collected
 26 pursuant to this chapter first must be expended to pay the costs of
 27 the Department and of each locality in carrying out this chapter and
 28 the regulations adopted pursuant thereto. The Department shall
 29 remit any remaining money to the State Treasurer to be deposited to
 30 the credit of the State ~~[(Distributive School Account in the State~~
 31 ~~General)]~~ **Education** Fund.

32 **Sec. 69.** NRS 463.385 is hereby amended to read as follows:
 33 463.385 1. In addition to any other license fees and taxes
 34 imposed by this chapter, there is hereby imposed upon each slot
 35 machine operated in this State an annual excise tax of \$250. If a slot
 36 machine is replaced by another, the replacement is not considered a
 37 different slot machine for the purpose of imposing this tax.

38 2. The Commission shall:

- 39 (a) Collect the tax annually on or before June 30, as a condition
 40 precedent to the issuance of a state gaming license to operate any
 41 slot machine for the ensuing fiscal year beginning July 1, from a
 42 licensee whose operation is continuing.
- 43 (b) Collect the tax in advance from a licensee who begins
 44 operation or puts additional slot machines into play during the fiscal
 45 year, prorated monthly after July 31.



1 (c) Include the proceeds of the tax in its reports of state gaming
2 taxes collected.

3 3. Any other person, including, without limitation, an operator
4 of an inter-casino linked system, who is authorized to receive a
5 share of the revenue from any slot machine that is operated on the
6 premises of a licensee is liable to the licensee for that person's
7 proportionate share of the license fees paid by the licensee pursuant
8 to this section and shall remit or credit the full proportionate share to
9 the licensee on or before the dates set forth in subsection 2. A
10 licensee is not liable to any other person authorized to receive a
11 share of the licensee's revenue from any slot machine that is
12 operated on the premises of a licensee for that person's
13 proportionate share of the license fees to be remitted or credited to
14 the licensee by that person pursuant to this section.

15 4. The Commission shall pay over the tax as collected to the
16 State Treasurer to be deposited to the credit of the State
17 ~~[(Distributive School Account in the State General)]~~ **Education** Fund,
18 and **of** the Capital Construction Fund for Higher Education and the
19 Special Capital Construction Fund for Higher Education ~~[]~~ which
20 are hereby created in the State Treasury as special revenue funds, in
21 the amounts and to be expended only for the purposes specified in
22 this section, or for any other purpose authorized by the Legislature if
23 sufficient money is available in the Capital Construction Fund for
24 Higher Education and the Special Capital Construction Fund for
25 Higher Education on July 31 of each year to pay the principal
26 and interest due in that fiscal year on the bonds described in
27 subsection 6.

28 5. During each fiscal year, the State Treasurer shall deposit the
29 tax paid over to him or her by the Commission as follows:

30 (a) The first \$5,000,000 of the tax in the Capital Construction
31 Fund for Higher Education;

32 (b) Twenty percent of the tax in the Special Capital Construction
33 Fund for Higher Education; and

34 (c) The remainder of the tax in the State ~~[(Distributive School
35 Account in the State General)]~~ **Education** Fund.

36 6. There is hereby appropriated from the balance in the Special
37 Capital Construction Fund for Higher Education on July 31 of each
38 year the amount necessary to pay the principal and interest due in
39 that fiscal year on the bonds issued pursuant to section 5 of chapter
40 679, Statutes of Nevada 1979, as amended by chapter 585, Statutes
41 of Nevada 1981, at page 1251, the bonds authorized to be issued by
42 section 2 of chapter 643, Statutes of Nevada 1987, at page 1503, the
43 bonds authorized to be issued by section 2 of chapter 614, Statutes
44 of Nevada 1989, at page 1377, the bonds authorized to be issued by
45 section 2 of chapter 718, Statutes of Nevada 1991, at page 2382, the



1 bonds authorized to be issued by section 2 of chapter 629, Statutes
2 of Nevada 1997, at page 3106, and the bonds authorized to be issued
3 by section 2 of chapter 514, Statutes of Nevada 2013, at page 3391.
4 If in any year the balance in that Fund is not sufficient for this
5 purpose, the remainder necessary is hereby appropriated on July 31
6 from the Capital Construction Fund for Higher Education. The
7 balance remaining unappropriated in the Capital Construction Fund
8 for Higher Education on August 1 of each year and all amounts
9 received thereafter during the fiscal year must be transferred to the
10 State General Fund for the support of higher education. If bonds
11 described in this subsection are refunded and if the amount required
12 to pay the principal of and interest on the refunding bonds in any
13 fiscal year during the term of the bonds is less than the amount that
14 would have been required in the same fiscal year to pay the
15 principal of and the interest on the original bonds if they had not
16 been refunded, there is appropriated to the Nevada System of Higher
17 Education an amount sufficient to pay the principal of and interest
18 on the original bonds, as if they had not been refunded. The amount
19 required to pay the principal of and interest on the refunding bonds
20 must be used for that purpose from the amount appropriated. The
21 amount equal to the saving realized in that fiscal year from the
22 refunding must be used by the Nevada System of Higher Education
23 to defray, in whole or in part, the expenses of operation and
24 maintenance of the facilities acquired in part with the proceeds of
25 the original bonds.

26 7. After the requirements of subsection 6 have been met for
27 each fiscal year, when specific projects are authorized by the
28 Legislature, money in the Capital Construction Fund for Higher
29 Education and the Special Capital Construction Fund for Higher
30 Education must be transferred by the State Controller and the State
31 Treasurer to the State Public Works Board for the construction of
32 capital improvement projects for the Nevada System of Higher
33 Education, including, but not limited to, capital improvement
34 projects for the community colleges of the Nevada System of
35 Higher Education. As used in this subsection, "construction"
36 includes, but is not limited to, planning, designing, acquiring and
37 developing a site, construction, reconstruction, furnishing,
38 equipping, replacing, repairing, rehabilitating, expanding and
39 remodeling. Any money remaining in either Fund at the end of a
40 fiscal year does not revert to the State General Fund but remains in
41 those Funds for authorized expenditure.

42 8. The money deposited in the State ~~{Distributive-School~~
43 ~~Account in the State General}~~ *Education* Fund under this section
44 must be apportioned as provided in NRS 387.030 among the several



1 school districts and charter schools of the State at the times and in
2 the manner provided by law.

3 9. The Board of Regents of the University of Nevada may use
4 any money in the Capital Construction Fund for Higher Education
5 and the Special Capital Construction Fund for Higher Education for
6 the payment of interest and amortization of principal on bonds and
7 other securities, whether issued before, on or after July 1, 1979, to
8 defray in whole or in part the costs of any capital project authorized
9 by the Legislature.

10 **Sec. 70.** NRS 482.181 is hereby amended to read as follows:

11 482.181 1. Except as otherwise provided in subsection 5,
12 after deducting the amount withheld by the Department and the
13 amount credited to the Department pursuant to subsection 6 of NRS
14 482.180, and the amount transferred to the State Highway Fund
15 pursuant to NRS 482.182, the Department shall certify monthly to
16 the State Board of Examiners the amount of the basic and
17 supplemental governmental services taxes collected for each county
18 by the Department and its agents during the preceding month, and
19 that money must be distributed monthly as provided in this section.

20 2. Any supplemental governmental services tax collected for a
21 county must be distributed only to the county, to be used as
22 provided in NRS 371.043, 371.045 and 371.047.

23 3. The distribution of the basic governmental services tax
24 received or collected for each county must be made to the ~~county~~
25 ~~school district within each county~~ *State Education Fund* before
26 any distribution is made to a local government, special district or
27 enterprise district. For the purpose of calculating the amount of the
28 basic governmental services tax to be distributed to the ~~county~~
29 ~~school district~~, *State Education Fund*, the taxes levied by each
30 local government, special district and enterprise district are the
31 product of its certified valuation, determined pursuant to subsection
32 2 of NRS 361.405, and its tax rate, established pursuant to NRS
33 361.455 for the fiscal year beginning on July 1, 1980, except that the
34 tax rate for school districts, including the rate attributable to a
35 district's debt service, is the rate established pursuant to NRS
36 361.455 for the fiscal year beginning on July 1, 1978, but if the rate
37 attributable to a district's debt service in any fiscal year is greater
38 than its rate for the fiscal year beginning on July 1, 1978, the higher
39 rate must be used to determine the amount attributable to debt
40 service.

41 4. After making the distributions set forth in subsection 3, the
42 remaining money received or collected for each county must be
43 deposited in the Local Government Tax Distribution Account
44 created by NRS 360.660 for distribution to local governments,



1 special districts and enterprise districts within each county pursuant
2 to the provisions of NRS 360.680 and 360.690.

3 5. An amount equal to any basic governmental services tax
4 distributed to a redevelopment agency in the Fiscal Year 1987-1988
5 must continue to be distributed to that agency as long as it exists but
6 must not be increased.

7 6. The Department shall make distributions of the basic
8 governmental services tax directly to ~~county school districts.~~ *the*
9 *State Education Fund.*

10 7. As used in this section:

11 (a) "Enterprise district" has the meaning ascribed to it in
12 NRS 360.620.

13 (b) "Local government" has the meaning ascribed to it in
14 NRS 360.640.

15 (c) "Received or collected for each county" means:

16 (1) For the basic governmental services tax collected on
17 vehicles subject to the provisions of chapter 706 of NRS, the
18 amount determined for each county based on the following
19 percentages:
20

| | | | |
|---------------------|---------------|-----------------|---------------|
| 21 Carson City..... | 1.07 percent | Lincoln..... | 3.12 percent |
| 22 Churchill..... | 5.21 percent | Lyon..... | 2.90 percent |
| 23 Clark..... | 22.54 percent | Mineral..... | 2.40 percent |
| 24 Douglas..... | 2.52 percent | Nye..... | 4.09 percent |
| 25 Elko..... | 13.31 percent | Pershing..... | 7.00 percent |
| 26 Esmeralda..... | 2.52 percent | Storey..... | 0.19 percent |
| 27 Eureka..... | 3.10 percent | Washoe..... | 12.24 percent |
| 28 Humboldt..... | 8.25 percent | White Pine..... | 5.66 percent |
| 29 Lander..... | 3.88 percent | | |

30
31 (2) For all other basic and supplemental governmental
32 services tax received or collected by the Department, the amount
33 attributable to each county based on the county of registration of the
34 vehicle for which the tax was paid.

35 (d) "Special district" has the meaning ascribed to it in
36 NRS 360.650.

37 **Sec. 71.** NRS 709.110 is hereby amended to read as follows:

38 709.110 Every applicant for a franchise for any of the purposes
39 mentioned in NRS 709.050 shall, within 10 days after such
40 franchise is granted, file with the county recorder of such county an
41 agreement properly executed by the grantee of such franchise, right
42 or privilege to pay annually on the first Monday of July of each year
43 to the ~~county treasurer of the county wherein such franchise, right~~
44 ~~or privilege is to be exercised,] State Treasurer for deposit in the~~
45 *State Education Fund* for the benefit of the ~~county school district~~



1 ~~fund,]~~ *public schools in this State*, 2 percent of the net profits made
2 by such grantee in the operation of any public utility for which such
3 franchise is granted. No power, function, right or privilege shall be
4 exercised until such agreement shall be filed.

5 **Sec. 72.** NRS 709.230 is hereby amended to read as follows:

6 709.230 1. The grantee of any franchise secured under the
7 provisions of NRS 709.180 to 709.280, inclusive, shall, within 30
8 days after such franchise is granted, file with the county recorder of
9 such county an agreement, properly executed by the grantee, to pay
10 annually, on the first Monday of July of each year, to the ~~county~~
11 ~~treasurer of the county,]~~ *State Treasurer for deposit in the State*
12 *Education Fund*, for the benefit of the ~~county school district fund,]~~
13 *public schools in this State*, 2 percent of the net profits made by
14 such grantee in the operation of such electric light, heat and power
15 lines within the county.

16 2. No right or privilege shall be exercised under the franchise
17 until the agreement is filed.

18 **Sec. 73.** NRS 709.270 is hereby amended to read as follows:

19 709.270 1. If, upon the hearing of the application, it appears
20 to the satisfaction of the board of county commissioners that the
21 applicant is engaged in the business of furnishing electric light, heat
22 or power within two or more counties, including the county in
23 which the application provided in NRS 709.250 is pending, the
24 board shall thereupon extend the term of the franchise under which
25 the applicant is operating for not exceeding 50 years, including the
26 unexpired portion of the term of such former franchise.

27 2. The applicant shall, within 30 days after such franchise
28 extending the term of the former franchise is granted, file with the
29 county recorder of such county an agreement, properly executed by
30 the grantee, to pay annually, on the 1st Monday of July of each year,
31 to the ~~county treasurer of the county,]~~ *State Treasurer for deposit*
32 *in the State Education Fund*, for the benefit of the ~~county school~~
33 ~~district fund,]~~ *public schools in this State*, 2 percent of the net
34 profits made by such grantee in the operation of its electric light,
35 heat and power lines within the county. No extension of the term of
36 the original franchise shall be effective in the county until such
37 agreement shall be filed.

38 **Sec. 74.** Section 3 of chapter 389, Statutes of Nevada 2015, at
39 page 2203, is hereby amended to read as follows:

40 Sec. 3. This act becomes effective upon passage and
41 approval ~~]~~, *and expires by limitation on July 1, 2019.*

42 **Sec. 75.** As soon as practicable after July 1, 2019, the
43 appointing authorities identified in subsection 2 of section 10 of this
44 act shall appoint the members of the Commission on School
45 Funding created by section 10 of this act.



1 **Sec. 76.** 1. Using such assumptions and data as the
2 Commission determines to be appropriate, the Commission shall
3 project the distribution of funding for the public schools of this State
4 for the 2019-2021 biennium as if the provisions of this act were in
5 effect for the 2019-2021 biennium and compare the projection to the
6 actual distribution of funding for the 2019-2021 biennium.

7 2. The Commission shall examine the results of the comparison
8 performed pursuant to subsection 1 and, on or before December 1,
9 2020, make recommendations to the Governor and the Legislature
10 for any changes that the Commission determines to be necessary for
11 the successful implementation of this act.

12 3. As used in this section, "Commission" means the
13 Commission on School Funding established pursuant to section 10
14 of this act.

15 **Sec. 77.** Notwithstanding the provisions of subsection 1 of
16 section 3 of this act, if the ending fund balance of a county school
17 district fund exceeds 16.6 percent of the total budgeted expenditures
18 for the fund for the fiscal year which ends on June 30, 2020, the
19 county school district may maintain an ending fund balance for its
20 county school district fund in the succeeding fiscal year which does
21 not exceed the ending fund balance for the fiscal year which ends on
22 June 30, 2020, and any amount by which the ending fund balance
23 exceeds that amount must be transferred to the Education
24 Stabilization Account created by section 3 of this act. Until the
25 ending fund balance of such a county school district fund reaches
26 16.6 percent or less of the total budgeted expenditures for the fund,
27 the ending fund balance for such a county school district fund in
28 each subsequent fiscal year may not exceed the ending fund balance
29 for the county school district fund in the immediately preceding
30 fiscal year, and any amount by which the ending funding balance
31 exceeds that amount must be transferred to the Education
32 Stabilization Account created by section 3 of this act.

33 **Sec. 78.** Notwithstanding the provisions of subsection 2 of
34 section 8 of this act, for the purpose of carrying out an effective
35 transition from the Nevada Plan to the Pupil-Centered Funding Plan
36 during the 2021-2023 biennium, each school district shall distribute
37 the weighted funding received by the school district pursuant to
38 paragraph (e) of subsection 2 of section 4 of this act in a manner
39 that, to the greatest extent practicable, ensures a reasonably equal
40 educational opportunity for all relevant pupils.

41 **Sec. 79.** The provisions of subsection 1 of NRS 218D.380 do
42 not apply to any provision of this act which adds or revises a
43 requirement to submit a report to the Legislature.

44 **Sec. 80.** NRS 387.122, 387.1245, 387.1247, 387.1251,
45 387.1253, 387.1255, 387.1257, 387.129, 387.131, 387.133, 387.137,



1 387.139, 387.163, 387.193, 387.197, 387.2065, 387.2067 and
2 387.207 are hereby repealed.

3 **Sec. 81.** 1. This section and sections 10, 11, 74, 75, 76 and
4 79 of this act become effective on July 1, 2019.

5 2. Sections 1 to 9, inclusive, 12 to 73, inclusive, 77, 78 and 80
6 of this act become effective upon passage and approval for the
7 purpose of creating each school district's budget and the executive
8 budget pursuant to NRS 353.150 to 353.246, inclusive, for the
9 biennium which begins on July 1, 2021, and on July 1, 2021, for all
10 other purposes.

LEADLINES OF REPEALED SECTIONS

387.122 Establishment of basic support guarantees; use, review and revision of equity allocation model to calculate basic support guarantee; Department to make updated information regarding equity allocation model available on Internet website.

387.1245 Emergency financial assistance: Conditions; procedures.

387.1247 Creation of Account; acceptance of gifts and grants; use of money in Account.

387.1251 "Teacher" defined.

387.1253 Creation of Account; use of money in Account; acceptance of gifts, grants, bequests and donations.

387.1255 Distribution of money in Account; board of trustees and governing body to establish special revenue fund; use of money in special revenue fund.

387.1257 Board of trustees and governing bodies to determine manner in which to distribute money to teachers; reimbursement for out-of-pocket expenses; submission, maintenance and inspection of receipts for purchases.

387.129 Creation of Account; use of money in Account; establishment of special revenue fund; use of money in special revenue fund.

387.131 Distribution of money in Account.

387.133 Use of money received by public schools; public school required to consult with certain persons before using money.

387.137 Assessments and examinations used to determine proficiency of pupils for purposes of distributing money; adoption of regulations establishing method for projecting proficiency.



387.139 Department to prescribe school achievement and performance targets to evaluate and track performance of pupils receiving certain services; reporting requirements; independent evaluation of effectiveness of services.

387.163 Local funds available for public schools; reserve of net proceeds of minerals.

387.193 Appropriation of money in State Supplemental School Support Account for operation of school districts and charter schools; authorized uses of money from Account; annual accounting of expenditures required.

387.197 Levy of tax for enhancing safety and security of public schools; report on use of proceeds.

387.2065 Request for waiver by school district, charter school or university school for profoundly gifted pupils from minimum expenditure requirements during economic hardship.

387.2067 Written accounting by school district, charter school or university school for profoundly gifted pupils that receives waiver from minimum expenditure requirements during economic hardship; adjustment of waiver; limitation on use of money to which waiver applies.

387.207 Required annual expenditures for library books, computer software, equipment relating to instruction, and maintenance and repair; exception for certain school districts.

