

Assembly Bill No. 467–Committee  
on Growth and Infrastructure

CHAPTER.....

AN ACT relating to special license plates; revising the conditions under which a charitable organization which benefits from special license plate fees must provide certain documents to the Commission on Special License Plates; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Under existing law, a charitable organization that receives additional fees from the issuance and renewal of special license plates must provide annually to the Commission on Special License Plates certain information, including a balance sheet, a bank statement and a description of how the money was expended by the charitable organization. (NRS 482.38277) **Section 1** of this bill provides that such information is not required to be provided to the Commission by a charitable organization if it received less than \$10,000 in that year in additional fees or if the special license plates which benefit the charitable organization are no longer in production. **Section 2** of this bill makes a conforming change.

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

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

**Section 1.** NRS 482.38277 is hereby amended to read as follows:

482.38277 1. ~~On~~ *Except as otherwise provided in subsection 4, on* or before September 1 of each fiscal year, each charitable organization, not including a governmental entity whose budget is included in the executive budget, that receives additional fees shall prepare a balance sheet for the immediately preceding fiscal year on a form provided by the Commission on Special License Plates and file the balance sheet, accompanied by a recent bank statement, with the Commission. The Commission shall prepare and make available, or cause to be prepared and made available, a form that must be used by a charitable organization to prepare such a balance sheet.

2. ~~On~~ *Except as otherwise provided in subsection 4, on* or before July 1 of each fiscal year, each charitable organization, not including a governmental entity whose budget is included in the executive budget, that receives additional fees shall provide to the Commission and the Department:



(a) A list of the names of the persons, whether or not designated officers, who are responsible for overseeing the operation of the charitable organization;

(b) The current mailing address of the charitable organization;

(c) The current telephone number of the charitable organization;

(d) A report on the budget of the charitable organization, including, without limitation:

(1) A copy of the most recent annual budget of the charitable organization; and

(2) A description of how all money received by the charitable organization in the form of additional fees was expended, including, without limitation, how that money was expended by the charitable organization, or any recipient or awardee of that money from the charitable organization; and

(e) A copy of the most recent federal tax return of the charitable organization, if any, including all schedules related thereto.

3. On or before July 1 of each fiscal year, each charitable organization, not including a governmental entity whose budget is included in the executive budget, that receives additional fees shall post on the Internet website of the charitable organization or, if no such Internet website exists, publish in a newspaper of general circulation in the county where the charitable organization is based, the most recent federal tax return of the charitable organization, if any, including all schedules related thereto.

4. *A charitable organization, not including a governmental entity whose budget is included in the executive budget, is not required to comply with the provisions of subsection 1 or 2, unless requested by the Commission if it receives additional fees:*

*(a) In an amount less than \$10,000 in a fiscal year; or*

*(b) From special license plates which are no longer in production.*

5. The Legislative Auditor shall prescribe:

(a) The form and content of the balance sheets required to be filed pursuant to subsection 1; and

(b) Any additional information that must accompany the balance sheets and bank statements required to be filed pursuant to subsection 1, including, without limitation, the methods and procedures used to ensure that all money received in the form of additional fees is expended solely for the benefit of the intended recipient.

~~5.1~~ 6. The Commission shall provide to the Legislative Auditor:



- (a) A copy of each balance sheet and bank statement that it receives from a charitable organization pursuant to subsection 1; and
- (b) A copy of the information that it receives from a charitable organization pursuant to subsection 2.

**Sec. 2.** NRS 482.38278 is hereby amended to read as follows:

482.38278 1. On or before September 30 following the end of each fiscal year, the Legislative Auditor shall present to the Commission on Special License Plates a final written report with respect to the charitable organizations for which the Commission provided to the Legislative Auditor a balance sheet pursuant to subsection ~~5~~ 6 of NRS 482.38277.

2. The final written report must be distributed to each member of the Commission before the report is presented to the Commission.

3. Along with any statement of explanation or rebuttal from the audited charitable organization, the final written report may include, without limitation:

(a) Evidence regarding the inadequacy or inaccuracy of any forms or records filed by the charitable organization with the Commission or the Department;

(b) Evidence regarding any improper practices of financial administration on the part of the charitable organization;

(c) Evidence regarding the methods and procedures, or lack thereof, used to ensure that all money received in the form of additional fees is expended solely for the benefit of the intended recipient; and

(d) Any other evidence or information that the Legislative Auditor determines to be relevant to the propriety of the financial administration and recordkeeping of the charitable organization, including, without limitation, the disposition of any additional fees received by the charitable organization.

**Sec. 3.** This act becomes effective on July 1, 2019.



