

SENATE BILL NO. 372—SENATORS HORSFORD,  
DENIS AND PARKS

MARCH 21, 2011

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JOINT SPONSORS: ASSEMBLYMEN OCEGUERA,  
SMITH AND BOBZIEN

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Referred to Committee on Finance

**SUMMARY**—Revises provisions governing the use of money received by school districts and charter schools from the State Supplemental School Support Fund. (BDR 34-970)

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

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

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AN ACT relating to education; revising the manner in which money received by school districts and charter schools from the State Supplemental School Support Fund is used to improve the achievement of students; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Under existing law, the proceeds of an additional tax on the gross receipts from the rental of transient lodging imposed in certain larger counties are deposited into the State Supplemental School Support Fund within the State School Distributive School Account. The money in the Fund is appropriated for the operation of the school districts and charter schools of this State and is intended to supplement and not replace any other money for K-12 public schools in this State. (NRS 387.191) The Superintendent of Public Instruction is required to make the initial transfer of money from the Fund on February 1, 2012, and distribute the money quarterly thereafter to the school districts and charter schools on a per-student proportional basis. (Chapter 4, Statutes of Nevada 2009, p. 5) A school district or charter school that receives money from the Fund must use the money to improve the achievement of students and for the payment of salaries to attract and retain qualified teachers and other employees, except administrative employees, of the school district or charter school. This bill revises the manner by which a school district or charter school must use the money from the Fund to improve the achievement of students to include: (1) after-school educational programs offered by community-based



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17 organizations; (2) summer school programs; (3) early childhood education  
18 programs; and (4) programs to prepare students who have not received a high  
19 school diploma to take the tests of general educational development.

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

**Section 1.** NRS 387.191 is hereby amended to read as follows:

387.191 1. Except as otherwise provided in this subsection, the proceeds of the tax imposed pursuant to NRS 244.33561 and any applicable penalty or interest must be paid by the county treasurer to the State Treasurer for credit to the State Supplemental School Support Fund, which is hereby created in the State Treasury as a special revenue fund. The county treasurer may retain from the proceeds an amount sufficient to reimburse the county for the actual cost of collecting and administering the tax, to the extent that the county incurs any cost it would not have incurred but for the enactment of this section or NRS 244.33561, but in no case exceeding the amount authorized by statute for this purpose. Any interest or other income earned on the money in the State Supplemental School Support Fund must be credited to the Fund.

2. The money in the State Supplemental School Support Fund is hereby appropriated for the operation of the school districts and charter schools of the state, as provided in this section. The money so appropriated is intended to supplement and not replace any other money appropriated, approved or authorized for expenditure to fund the operation of the public schools for kindergarten through grade 12. Any money that remains in the State Supplemental School Support Fund at the end of the fiscal year does not revert to the State General Fund, and the balance in the State Supplemental School Support Fund must be carried forward to the next fiscal year.

3. On or before February 1, May 1, August 1 and November 1 of each year, the Superintendent of Public Instruction shall transfer from the State Supplemental School Support Fund all the proceeds of the tax imposed pursuant to NRS 244.33561, including any interest or other income earned thereon, and distribute the proceeds proportionally among the school districts and charter schools of the state. The proportionate amount of money distributed to each school district or charter school must be determined by dividing the number of students enrolled in the school district or charter school by the number of students enrolled in all the school districts and charter schools of the state. For the purposes of this subsection, the enrollment in each school district and the number of students who reside in the district and are enrolled in a charter school must be determined as of the last day of the first school month of the school



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1 district for the school year. This determination governs the  
2 distribution of money pursuant to this subsection until the next  
3 annual determination of enrollment is made. The Superintendent  
4 may retain from the proceeds of the tax an amount sufficient to  
5 reimburse the Superintendent for the actual cost of administering the  
6 provisions of this section, to the extent that the Superintendent  
7 incurs any cost the Superintendent would not have incurred but for  
8 the enactment of this section, but in no case exceeding the amount  
9 authorized by statute for this purpose.

10 4. The money received by a school district or charter school  
11 from the State Supplemental School Support Fund pursuant to this  
12 section must be used ~~for~~ :

13 (a) To improve the achievement of students , *including, without*  
14 *limitation, to provide:*

15 (1) *Programs which are offered by community-based*  
16 *organizations that provide after-school supplemental educational*  
17 *programs for students who are served under Title I, 20 U.S.C. §§*  
18 *6301 et seq.;*

19 (2) *Educational programs which are offered by school*  
20 *districts during the summer to students who are enrolled in*  
21 *elementary schools and middle schools or junior high schools;*

22 (3) *Early childhood education programs; and*

23 (4) *Programs designed to prepare students who have not*  
24 *received a high school diploma to take the tests of general*  
25 *educational development as authorized pursuant to NRS 385.448*  
26 *and to receive a certificate of educational equivalence; and* ~~for~~

27 (b) For the payment of salaries to attract and retain qualified  
28 teachers and other employees, except administrative employees, of  
29 the school district or charter school.

30 5. Nothing contained in this section shall be deemed to impair  
31 or restrict the right of employees of the school district or charter  
32 school to engage in collective bargaining as provided by chapter 288  
33 of NRS.

34 6. On or before November 10 of each year, the board of  
35 trustees of each school district and the governing body of each  
36 charter school shall prepare a report to the Superintendent of Public  
37 Instruction, in the form prescribed by the Superintendent. The report  
38 must provide an accounting of the expenditures by the school  
39 district or charter school of the money it received from the State  
40 Supplemental School Support Fund during the preceding fiscal year.

41 7. As used in this section, “administrative employee”  
42 means any person who holds a license as an administrator, issued by  
43 the Superintendent of Public Instruction, and is employed in that  
44 capacity by a school district or charter school.



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1      **Sec. 2.** This act becomes effective on July 1, 2011.

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