

EMERGENCY REQUEST OF SENATE MAJORITY LEADER

SENATE BILL NO. 551—SENATOR CANNIZZARO

MAY 27, 2019

Referred to Committee on Finance

SUMMARY—Revises provisions relating to state financial administration. (BDR 32-1286)

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

AN ACT relating to state financial administration; eliminating certain duties of the Department of Taxation relating to the commerce tax and the payroll taxes imposed on certain businesses; continuing the existing legally operative rates of the payroll taxes imposed on certain businesses; revising provisions governing the credits against the payroll taxes imposed on certain businesses for taxpayers who donate money to a scholarship organization; eliminating the education savings accounts program; making appropriations for certain purposes relating to school safety and to provide supplemental support of the operation of the school districts; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law imposes an annual commerce tax on each business entity whose  
2 Nevada gross revenue in a fiscal year exceeds \$4,000,000, with the rate of the  
3 commerce tax based on the industry in which the business entity is primarily  
4 engaged. (NRS 363C.200, 363C.300-363C.560) Existing law also imposes: (1) a  
5 payroll tax on financial institutions and on mining companies subject to the tax on  
6 the net proceeds of minerals, with the rate of the payroll tax set at 2 percent of the  
7 amount of the wages, as defined under existing law, paid by the financial institution  
8 or mining company during each calendar quarter in connection with its business  
9 activities; and (2) a payroll tax on other business entities, with the rate of the  
10 payroll tax set at 1.475 percent of the amount of the wages, as defined under  
11 existing law but excluding the first \$50,000 thereof, paid by the business entity  
12 during each calendar quarter in connection with its business activities. (NRS



13 363A.130, 363B.110, 612.190) However, a business entity that pays both the  
14 payroll tax and the commerce tax is entitled to a credit against the payroll tax of a  
15 certain amount of the commerce tax paid by the business entity. (NRS 363A.130,  
16 363B.110)

17 Existing law further establishes a rate adjustment procedure that is used by the  
18 Department of Taxation to determine whether the rates of the payroll taxes should  
19 be reduced in future fiscal years under certain circumstances. Under the rate  
20 adjustment procedure, on or before September 30 of each even-numbered year, the  
21 Department must determine the combined revenue from the commerce tax and the  
22 payroll taxes for the preceding fiscal year. If that combined revenue exceeds a  
23 certain threshold amount, the Department must make additional calculations to  
24 determine future reduced rates for the payroll taxes. However, any future reduced  
25 rates for the payroll taxes do not go into effect and become legally operative until  
26 July 1 of the following odd-numbered year. (NRS 360.203) This rate adjustment  
27 procedure was enacted by the Legislature during the 2015 Legislative Session and  
28 became effective on July 1, 2015. (Sections 62 and 114 of chapter 487, Statutes of  
29 Nevada 2015, pp. 2896, 2955) Since July 1, 2015, no future reduced rates for the  
30 payroll taxes have gone into effect and become legally operative based on the rate  
31 adjustment procedure. As a result, the existing legally operative rates of the payroll  
32 taxes are still 2 percent and 1.475 percent, respectively. (NRS 363A.130,  
33 363B.110)

34 **Section 39** of this bill eliminates the rate adjustment procedure used by the  
35 Department of Taxation to determine whether the rates of the payroll taxes should  
36 be reduced in any fiscal year. **Section 37** of this bill maintains and continues the  
37 existing legally operative rates of the payroll taxes at 2 percent and 1.475 percent,  
38 respectively, without any changes or reductions in the rates of those taxes pursuant  
39 to the rate adjustment procedure for any fiscal year. **Section 37** also provides that  
40 the Department must not apply or use the rate adjustment procedure to determine  
41 any future reduced rates for the payroll taxes for any fiscal year. **Sections 2 and 3**  
42 of this bill make conforming changes.

43 Existing law establishes a credit against the payroll tax paid by certain  
44 businesses equal to an amount which is approved by the Department and which  
45 must not exceed the amount of any donation of money which is made by a taxpayer  
46 to a scholarship organization that provides grants on behalf of pupils who are  
47 members of a household with a household income which is not more than 300  
48 percent of the federally designated level signifying poverty to attend schools in this  
49 State, including private schools, chosen by the parents or legal guardians of those  
50 pupils (NRS 363A.130, 363B.110) Under existing law, the Department: (1) is  
51 required to approve or deny applications for the tax credit in the order in which the  
52 applications are received by the Department; and (2) is authorized to approve  
53 applications for each fiscal year until the amount of tax credits approved for the  
54 fiscal year is the amount authorized by statute for that fiscal year. Assembly Bill  
55 No. 458 of this legislative session establishes that for Fiscal Years 2019-2020 and  
56 2020-2021, the amount authorized is \$6,655,000 for each fiscal year. **Sections 2.5**  
57 **and 3.5** of this bill authorize the Department to approve, in addition to the amount  
58 of credits authorized for Fiscal Years 2019-2020 and 2020-2021, an amount of tax  
59 credits equal to \$4,745,000 for each of those fiscal years. **Section 30.75** of this bill:  
60 (1) prohibits a scholarship organization from using a donation for which the donor  
61 received a tax credit to provide a grant on behalf of a pupil unless the scholarship  
62 organization used a donation for which the donor received a tax credit to provide a  
63 grant on behalf of the pupil for the immediately preceding scholarship year or  
64 reasonably expects to provide a grant of the same amount on behalf of the pupil for  
65 each school year until the pupil graduates from high school; and (2) requires a  
66 scholarship organization to repay the amount of any tax credit approved by the  
67 Department if the scholarship organization violates this provision.



68 Senate Bill No. 302 (S.B. 302) of the 78th Session of the Nevada Legislature  
69 established the education savings accounts program, pursuant to which grants of  
70 money are made to certain parents on behalf of their children to defray the cost of  
71 instruction outside the public school system. (Chapter 332, Statutes of Nevada  
72 2015, p. 1824; NRS 353B.700-353B.930) Following a legal challenge of S.B. 302,  
73 the Nevada Supreme Court held in *Schwartz v. Lopez*, 132 Nev. 732 (2016), that  
74 the legislation was valid under Section 2 of Article 11 of the Nevada Constitution,  
75 which requires a uniform system of common schools, and under Section 10 of  
76 Article 11 of the Nevada Constitution, which prohibits the use of public money for  
77 a sectarian purpose. However, the Nevada Supreme Court found that the  
78 Legislature did not make an appropriation for the support of the education savings  
79 accounts program and held that the use of any money appropriated for K-12 public  
80 education for the education savings accounts program would violate Sections 2 and  
81 6 of Article 11 of the Nevada Constitution. The Court enjoined enforcement of  
82 section 16 of S.B. 302, which amended NRS 387.124 to require that all money  
83 deposited in education savings accounts be subtracted from each school district's  
84 quarterly apportionments from the State Distributive School Account. Because the  
85 Court has enjoined this provision of law and the Legislature has not made an  
86 appropriation for the support of the education savings accounts program, the  
87 education savings accounts program is not operating. **Section 39.5** of this bill  
88 eliminates the education savings accounts program. **Sections 30.1-30.7 and 30.8-**  
89 **30.95** of this bill make conforming changes related to the elimination of the  
90 education savings accounts program.

91 **Section 31** of this bill makes an appropriation for the costs of school safety  
92 facility improvements. **Section 36.5** of this bill makes an appropriation to provide  
93 supplemental support to the operations of the school districts of this State,  
94 distributed in amounts based on the 2018 enrollment of the school districts of this  
95 State.

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

- 1 **Section 1.** (Deleted by amendment.)  
2 **Sec. 2.** NRS 363A.130 is hereby amended to read as follows:  
3 363A.130 1. ~~Except as otherwise provided in NRS 360.203,~~  
4 ~~there} There~~ is hereby imposed an excise tax on each employer at  
5 the rate of 2 percent of the wages, as defined in NRS 612.190, paid  
6 by the employer during a calendar quarter with respect to  
7 employment in connection with the business activities of the  
8 employer.  
9 2. The tax imposed by this section:  
10 (a) Does not apply to any person or other entity or any wages  
11 this State is prohibited from taxing under the Constitution, laws or  
12 treaties of the United States or the Nevada Constitution.  
13 (b) Must not be deducted, in whole or in part, from any wages of  
14 persons in the employment of the employer.  
15 3. Each employer shall, on or before the last day of the month  
16 immediately following each calendar quarter for which the



1 employer is required to pay a contribution pursuant to  
2 NRS 612.535:

3 (a) File with the Department a return on a form prescribed by  
4 the Department; and

5 (b) Remit to the Department any tax due pursuant to this section  
6 for that calendar quarter.

7 4. In determining the amount of the tax due pursuant to this  
8 section, an employer is entitled to subtract from the amount  
9 calculated pursuant to subsection 1 a credit in an amount equal to 50  
10 percent of the amount of the commerce tax paid by the employer  
11 pursuant to chapter 363C of NRS for the preceding taxable year.  
12 The credit may only be used for any of the 4 calendar quarters  
13 immediately following the end of the taxable year for which the  
14 commerce tax was paid. The amount of credit used for a calendar  
15 quarter may not exceed the amount calculated pursuant to  
16 subsection 1 for that calendar quarter. Any unused credit may not be  
17 carried forward beyond the fourth calendar quarter immediately  
18 following the end of the taxable year for which the commerce tax  
19 was paid, and a taxpayer is not entitled to a refund of any unused  
20 credit.

21 5. An employer who makes a donation of money to a  
22 scholarship organization during the calendar quarter for which a  
23 return is filed pursuant to this section is entitled, in accordance with  
24 NRS 363A.139, to a credit equal to the amount authorized pursuant  
25 to NRS 363A.139 against any tax otherwise due pursuant to this  
26 section. As used in this subsection, "scholarship organization" has  
27 the meaning ascribed to it in NRS 388D.260.

28 **Sec. 2.5.** NRS 363A.139 is hereby amended to read as  
29 follows:

30 363A.139 1. Any taxpayer who is required to pay a tax  
31 pursuant to NRS 363A.130 may receive a credit against the tax  
32 otherwise due for any donation of money made by the taxpayer to a  
33 scholarship organization in the manner provided by this section.

34 2. To receive the credit authorized by subsection 1, a taxpayer  
35 who intends to make a donation of money to a scholarship  
36 organization must, before making such a donation, notify the  
37 scholarship organization of the taxpayer's intent to make the  
38 donation and to seek the credit authorized by subsection 1. A  
39 scholarship organization shall, before accepting any such donation,  
40 apply to the Department of Taxation for approval of the credit  
41 authorized by subsection 1 for the donation. The Department of  
42 Taxation shall, within 20 days after receiving the application,  
43 approve or deny the application and provide to the scholarship  
44 organization notice of the decision and, if the application is  
45 approved, the amount of the credit authorized. Upon receipt of



1 notice that the application has been approved, the scholarship  
2 organization shall provide notice of the approval to the taxpayer  
3 who must, not later than 30 days after receiving the notice, make the  
4 donation of money to the scholarship organization. If the taxpayer  
5 does not make the donation of money to the scholarship  
6 organization within 30 days after receiving the notice, the  
7 scholarship organization shall provide notice of the failure to  
8 the Department of Taxation and the taxpayer forfeits any claim to  
9 the credit authorized by subsection 1.

10 3. The Department of Taxation shall approve or deny  
11 applications for the credit authorized by subsection 1 in the order in  
12 which the applications are received.

13 4. Except as otherwise provided in subsection 5, the  
14 Department of Taxation may, for each fiscal year, approve  
15 applications for the credit authorized by subsection 1 until the total  
16 amount of the credits authorized by subsection 1 and approved by  
17 the Department of Taxation pursuant to this subsection is:

18 (a) For Fiscal Year 2015-2016, \$5,000,000;

19 (b) For Fiscal Year 2016-2017, \$5,500,000; and

20 (c) For each succeeding fiscal year, an amount equal to 110  
21 percent of the amount authorized for the immediately preceding  
22 fiscal year.

23 ↪ The amount of any credit which is forfeited pursuant to  
24 subsection 2 must not be considered in calculating the amount of  
25 credits authorized for any fiscal year.

26 5. ~~Ha~~ *Except as otherwise provided in this subsection, in*  
27 *addition to the amount of credits authorized by subsection 4 for*  
28 *Fiscal ~~Year 2017-2018,~~ Years 2019-2020 and 2020-2021,* the  
29 Department of Taxation may approve applications for the credit  
30 authorized by subsection 1 for ~~that~~ *each of those fiscal year*  
31 *years* until the total amount of the credits authorized by subsection 1  
32 and approved by the Department of Taxation pursuant to this  
33 subsection and subsection 5 of NRS 363B.119 is ~~[\$20,000,000.]~~  
34 *\$4,745,000.* The provisions of paragraph (c) of subsection 4 do not  
35 apply to the amount of credits authorized by this subsection and the  
36 amount of credits authorized by this subsection must not be  
37 considered when determining the amount of credits authorized for a  
38 fiscal year pursuant to that paragraph. If, in Fiscal Year ~~[2017-~~  
39 ~~2018.]~~ *2019-2020 or 2020-2021,* the amount of credits authorized  
40 by subsection 1 and approved pursuant to this subsection is less than  
41 ~~[\$20,000,000.]~~ *\$4,745,000,* the remaining amount of credits  
42 pursuant to this subsection must be carried forward and made  
43 available for approval during subsequent fiscal years until the total  
44 amount of credits authorized by subsection 1 and approved pursuant  
45 to this subsection is equal to ~~[\$20,000,000.]~~ *\$9,490,000.* The



1 amount of any credit which is forfeited pursuant to subsection 2  
2 must not be considered in calculating the amount of credits  
3 authorized pursuant to this subsection.

4 6. If a taxpayer applies to and is approved by the Department  
5 of Taxation for the credit authorized by subsection 1, the amount of  
6 the credit provided by this section is equal to the amount approved  
7 by the Department of Taxation pursuant to subsection 2, which must  
8 not exceed the amount of the donation made by the taxpayer to a  
9 scholarship organization. The total amount of the credit applied  
10 against the taxes described in subsection 1 and otherwise due from a  
11 taxpayer must not exceed the amount of the donation.

12 7. If the amount of the tax described in subsection 1 and  
13 otherwise due from a taxpayer is less than the credit to which the  
14 taxpayer is entitled pursuant to this section, the taxpayer may, after  
15 applying the credit to the extent of the tax otherwise due, carry the  
16 balance of the credit forward for not more than 5 years after the end  
17 of the calendar year in which the donation is made or until the  
18 balance of the credit is applied, whichever is earlier.

19 8. As used in this section, "scholarship organization" has the  
20 meaning ascribed to it in NRS 388D.260.

21 **Sec. 3.** NRS 363B.110 is hereby amended to read as follows:

22 363B.110 1. ~~{Except as otherwise provided in NRS 360.203,~~  
23 ~~there}~~ *There* is hereby imposed an excise tax on each employer at  
24 the rate of 1.475 percent of the amount by which the sum of all the  
25 wages, as defined in NRS 612.190, paid by the employer during a  
26 calendar quarter with respect to employment in connection with the  
27 business activities of the employer exceeds \$50,000.

28 2. The tax imposed by this section:

29 (a) Does not apply to any person or other entity or any wages  
30 this State is prohibited from taxing under the Constitution, laws or  
31 treaties of the United States or the Nevada Constitution.

32 (b) Must not be deducted, in whole or in part, from any wages of  
33 persons in the employment of the employer.

34 3. Each employer shall, on or before the last day of the month  
35 immediately following each calendar quarter for which the  
36 employer is required to pay a contribution pursuant to  
37 NRS 612.535:

38 (a) File with the Department a return on a form prescribed by  
39 the Department; and

40 (b) Remit to the Department any tax due pursuant to this chapter  
41 for that calendar quarter.

42 4. In determining the amount of the tax due pursuant to this  
43 section, an employer is entitled to subtract from the amount  
44 calculated pursuant to subsection 1 a credit in an amount equal to 50  
45 percent of the amount of the commerce tax paid by the employer



1 pursuant to chapter 363C of NRS for the preceding taxable year.  
2 The credit may only be used for any of the 4 calendar quarters  
3 immediately following the end of the taxable year for which the  
4 commerce tax was paid. The amount of credit used for a calendar  
5 quarter may not exceed the amount calculated pursuant to  
6 subsection 1 for that calendar quarter. Any unused credit may not be  
7 carried forward beyond the fourth calendar quarter immediately  
8 following the end of the taxable year for which the commerce tax  
9 was paid, and a taxpayer is not entitled to a refund of any unused  
10 credit.

11 5. An employer who makes a donation of money to a  
12 scholarship organization during the calendar quarter for which a  
13 return is filed pursuant to this section is entitled, in accordance with  
14 NRS 363B.119, to a credit equal to the amount authorized pursuant  
15 to NRS 363B.119 against any tax otherwise due pursuant to this  
16 section. As used in this subsection, "scholarship organization" has  
17 the meaning ascribed to it in NRS 388D.260.

18 **Sec. 3.5.** NRS 363B.119 is hereby amended to read as follows:

19 363B.119 1. Any taxpayer who is required to pay a tax  
20 pursuant to NRS 363B.110 may receive a credit against the tax  
21 otherwise due for any donation of money made by the taxpayer to a  
22 scholarship organization in the manner provided by this section.

23 2. To receive the credit authorized by subsection 1, a taxpayer  
24 who intends to make a donation of money to a scholarship  
25 organization must, before making such a donation, notify the  
26 scholarship organization of the taxpayer's intent to make the  
27 donation and to seek the credit authorized by subsection 1. A  
28 scholarship organization shall, before accepting any such donation,  
29 apply to the Department of Taxation for approval of the credit  
30 authorized by subsection 1 for the donation. The Department of  
31 Taxation shall, within 20 days after receiving the application,  
32 approve or deny the application and provide to the scholarship  
33 organization notice of the decision and, if the application is  
34 approved, the amount of the credit authorized. Upon receipt of  
35 notice that the application has been approved, the scholarship  
36 organization shall provide notice of the approval to the taxpayer  
37 who must, not later than 30 days after receiving the notice, make the  
38 donation of money to the scholarship organization. If the taxpayer  
39 does not make the donation of money to the scholarship  
40 organization within 30 days after receiving the notice, the  
41 scholarship organization shall provide notice of the failure to  
42 the Department of Taxation and the taxpayer forfeits any claim to  
43 the credit authorized by subsection 1.



1 3. The Department of Taxation shall approve or deny  
2 applications for the credit authorized by subsection 1 in the order in  
3 which the applications are received.

4 4. Except as otherwise provided in subsection 5, the  
5 Department of Taxation may, for each fiscal year, approve  
6 applications for the credit authorized by subsection 1 until the total  
7 amount of the credits authorized by subsection 1 and approved by  
8 the Department of Taxation pursuant to this subsection is:

9 (a) For Fiscal Year 2015-2016, \$5,000,000;

10 (b) For Fiscal Year 2016-2017, \$5,500,000; and

11 (c) For each succeeding fiscal year, an amount equal to 110  
12 percent of the amount authorized for the immediately preceding  
13 fiscal year.

14 ➤ The amount of any credit which is forfeited pursuant to  
15 subsection 2 must not be considered in calculating the amount of  
16 credits authorized for any fiscal year.

17 5. In addition to the amount of credits authorized by subsection  
18 4 for Fiscal ~~Year 2017-2018,~~ *Years 2019-2020 and 2020-2021,*  
19 the Department of Taxation may approve applications for the credit  
20 authorized by subsection 1 for ~~that~~ *each of those* fiscal ~~year~~  
21 *years* until the total amount of the credits authorized by subsection 1  
22 and approved by the Department of Taxation pursuant to this  
23 subsection and subsection 5 of NRS 363A.139 is ~~[\$20,000,000.]~~  
24 *\$4,745,000.* The provisions of paragraph (c) of subsection 4 do not  
25 apply to the amount of credits authorized by this subsection and the  
26 amount of credits authorized by this subsection must not be  
27 considered when determining the amount of credits authorized for a  
28 fiscal year pursuant to that paragraph. If, in Fiscal Year ~~2017-~~  
29 ~~2018,~~ *2019-2020 or 2020-2021,* the amount of credits authorized  
30 by subsection 1 and approved pursuant to this subsection is less than  
31 ~~[\$20,000,000.]~~ *\$4,745,000,* the remaining amount of credits  
32 pursuant to this subsection must be carried forward and made  
33 available for approval during subsequent fiscal years until the total  
34 amount of credits authorized by subsection 1 and approved pursuant  
35 to this subsection is equal to ~~[\$20,000,000.]~~ *\$9,490,000.* The  
36 amount of any credit which is forfeited pursuant to subsection 2  
37 must not be considered in calculating the amount of credits  
38 authorized pursuant to this subsection.

39 6. If a taxpayer applies to and is approved by the Department  
40 of Taxation for the credit authorized by subsection 1, the amount of  
41 the credit provided by this section is equal to the amount approved  
42 by the Department of Taxation pursuant to subsection 2, which must  
43 not exceed the amount of the donation made by the taxpayer to a  
44 scholarship organization. The total amount of the credit applied



1 against the taxes described in subsection 1 and otherwise due from a  
2 taxpayer must not exceed the amount of the donation.

3 7. If the amount of the tax described in subsection 1 and  
4 otherwise due from a taxpayer is less than the credit to which the  
5 taxpayer is entitled pursuant to this section, the taxpayer may, after  
6 applying the credit to the extent of the tax otherwise due, carry the  
7 balance of the credit forward for not more than 5 years after the end  
8 of the calendar year in which the donation is made or until the  
9 balance of the credit is applied, whichever is earlier.

10 8. As used in this section, "scholarship organization" has the  
11 meaning ascribed to it in NRS 388D.260.

12 **Sec. 4.** (Deleted by amendment.)

13 **Sec. 5.** (Deleted by amendment.)

14 **Sec. 6.** (Deleted by amendment.)

15 **Sec. 7.** (Deleted by amendment.)

16 **Sec. 8.** (Deleted by amendment.)

17 **Sec. 9.** (Deleted by amendment.)

18 **Sec. 10.** (Deleted by amendment.)

19 **Sec. 11.** (Deleted by amendment.)

20 **Sec. 12.** (Deleted by amendment.)

21 **Sec. 13.** (Deleted by amendment.)

22 **Sec. 14.** (Deleted by amendment.)

23 **Sec. 15.** (Deleted by amendment.)

24 **Sec. 16.** (Deleted by amendment.)

25 **Sec. 17.** (Deleted by amendment.)

26 **Sec. 18.** (Deleted by amendment.)

27 **Sec. 19.** (Deleted by amendment.)

28 **Sec. 20.** (Deleted by amendment.)

29 **Sec. 21.** (Deleted by amendment.)

30 **Sec. 22.** (Deleted by amendment.)

31 **Sec. 23.** (Deleted by amendment.)

32 **Sec. 24.** (Deleted by amendment.)

33 **Sec. 25.** (Deleted by amendment.)

34 **Sec. 26.** (Deleted by amendment.)

35 **Sec. 27.** (Deleted by amendment.)

36 **Sec. 28.** (Deleted by amendment.)

37 **Sec. 29.** (Deleted by amendment.)

38 **Sec. 30.** (Deleted by amendment.)

39 **Sec. 30.1.** NRS 219A.140 is hereby amended to read as  
40 follows:

41 219A.140 1. To be eligible to serve on the Youth Legislature,  
42 a person:

43 (a) Must be:

44 (1) A resident of the senatorial district of the Senator who  
45 appoints him or her;



1 (2) Enrolled in a public school or private school located in  
2 the senatorial district of the Senator who appoints him or her; or

3 (3) A homeschooled child ~~for opt-in child~~ who is otherwise  
4 eligible to be enrolled in a public school in the senatorial district of  
5 the Senator who appoints him or her;

6 (b) Except as otherwise provided in subsection 3 of NRS  
7 219A.150, must be:

8 (1) Enrolled in a public school or private school in this State  
9 in grade 9, 10 or 11 for the first school year of the term for which he  
10 or she is appointed; or

11 (2) A homeschooled child ~~for opt-in child~~ who is otherwise  
12 eligible to enroll in a public school in this State in grade 9, 10 or 11  
13 for the first school year of the term for which he or she is appointed;  
14 and

15 (c) Must not be related by blood, adoption or marriage within  
16 the third degree of consanguinity or affinity to the Senator who  
17 appoints him or her or to any member of the Assembly who  
18 collaborated to appoint him or her.

19 2. If, at any time, a person appointed to the Youth Legislature  
20 changes his or her residency or changes his or her school of  
21 enrollment in such a manner as to render the person ineligible under  
22 his or her original appointment, the person shall inform the Board,  
23 in writing, within 30 days after becoming aware of such changed  
24 facts.

25 3. A person who wishes to be appointed or reappointed to the  
26 Youth Legislature must submit an application on the form  
27 prescribed pursuant to subsection 4 to the Senator of the senatorial  
28 district in which the person resides, is enrolled in a public school or  
29 private school or, if the person is a homeschooled child, ~~for opt-in~~  
30 ~~child,~~ the senatorial district in which he or she is otherwise eligible  
31 to be enrolled in a public school. A person may not submit an  
32 application to more than one Senator in a calendar year.

33 4. The Board shall prescribe a form for applications submitted  
34 pursuant to this section, which must require the signature of the  
35 principal of the school in which the applicant is enrolled or, if the  
36 applicant is a homeschooled child, ~~for opt-in child,~~ the signature of  
37 a member of the community in which the applicant resides other  
38 than a relative of the applicant.

39 **Sec. 30.15.** NRS 219A.150 is hereby amended to read as  
40 follows:

41 219A.150 1. A position on the Youth Legislature becomes  
42 vacant upon:

43 (a) The death or resignation of a member.

44 (b) The absence of a member for any reason from:



1 (1) Two meetings of the Youth Legislature, including,  
2 without limitation, meetings conducted in person, meetings  
3 conducted by teleconference, meetings conducted by  
4 videoconference and meetings conducted by other electronic means;

5 (2) Two activities of the Youth Legislature;

6 (3) Two event days of the Youth Legislature; or

7 (4) Any combination of absences from meetings, activities or  
8 event days of the Youth Legislature, if the combination of absences  
9 therefrom equals two or more,

10 ↪ unless the absences are, as applicable, excused by the Chair or  
11 Vice Chair of the Board.

12 (c) A change of residency or a change of the school of  
13 enrollment of a member which renders that member ineligible under  
14 his or her original appointment.

15 2. In addition to the provisions of subsection 1, a position on  
16 the Youth Legislature becomes vacant if:

17 (a) A member of the Youth Legislature graduates from high  
18 school or otherwise ceases to attend public school or private school  
19 for any reason other than to become a homeschooled child ; ~~for opt-~~  
20 ~~in-child;~~ or

21 (b) A member of the Youth Legislature who is a homeschooled  
22 child ~~for opt in-child~~ completes an educational plan of instruction  
23 for grade 12 or otherwise ceases to be a homeschooled child ~~for opt-~~  
24 ~~in-child~~ for any reason other than to enroll in a public school or  
25 private school.

26 3. A vacancy on the Youth Legislature must be filled:

27 (a) For the remainder of the unexpired term in the same manner  
28 as the original appointment, except that, if the remainder of the  
29 unexpired term is less than 1 year, the member of the Senate who  
30 made the original appointment may appoint a person who:

31 (1) Is enrolled in a public school or private school in this  
32 State in grade 12 or who is a homeschooled child ~~for opt in-child~~  
33 who is otherwise eligible to enroll in a public school in this State in  
34 grade 12; and

35 (2) Satisfies the qualifications set forth in paragraphs (a) and  
36 (c) of subsection 1 of NRS 219A.140.

37 (b) Insofar as is practicable, within 30 days after the date on  
38 which the vacancy occurs.

39 4. As used in this section, "event day" means any single  
40 calendar day on which an official, scheduled event of the Youth  
41 Legislature is held, including, without limitation, a course of  
42 instruction, a course of orientation, a meeting, a seminar or any  
43 other official, scheduled activity.



1       **Sec. 30.2.** NRS 385.007 is hereby amended to read as follows:  
2       385.007 As used in this title, unless the context otherwise  
3 requires:

4       1. “Achievement charter school” means a public school  
5 operated by a charter management organization, as defined in NRS  
6 388B.020, an educational management organization, as defined in  
7 NRS 388B.030, or other person pursuant to a contract with the  
8 Achievement School District pursuant to NRS 388B.210 and subject  
9 to the provisions of chapter 388B of NRS.

10      2. “Department” means the Department of Education.

11      3. “English learner” has the meaning ascribed to it in 20 U.S.C.  
12 § 7801(20).

13      4. “Homeschooled child” means a child who receives  
14 instruction at home and who is exempt from compulsory attendance  
15 pursuant to NRS 392.070 . ~~[, but does not include an opt in child.]~~

16      5. “Local school precinct” has the meaning ascribed to it in  
17 NRS 388G.535.

18      6. ~~["Opt in child" means a child for whom an education  
19 savings account has been established pursuant to NRS 353B.850,  
20 who is not enrolled full time in a public or private school and who  
21 receives all or a portion of his or her instruction from a participating  
22 entity, as defined in NRS 353B.750.~~

23 ~~—7.]~~ “Public schools” means all kindergartens and elementary  
24 schools, junior high schools and middle schools, high schools,  
25 charter schools and any other schools, classes and educational  
26 programs which receive their support through public taxation and,  
27 except for charter schools, whose textbooks and courses of study are  
28 under the control of the State Board.

29 ~~[8.]~~ 7. “School bus” has the meaning ascribed to it in NRS  
30 484A.230.

31 ~~[9.]~~ 8. “State Board” means the State Board of Education.

32 ~~[10.]~~ 9. “University school for profoundly gifted pupils” has  
33 the meaning ascribed to it in NRS 388C.040.

34       **Sec. 30.25.** NRS 385B.060 is hereby amended to read as  
35 follows:

36       385B.060 1. The Nevada Interscholastic Activities  
37 Association shall adopt rules and regulations in the manner provided  
38 for state agencies by chapter 233B of NRS as may be necessary to  
39 carry out the provisions of this chapter. The regulations must  
40 include provisions governing the eligibility and participation of  
41 homeschooled children ~~[and opt in children]~~ in interscholastic  
42 activities and events. In addition to the regulations governing  
43 eligibility ~~[:~~

44 ~~—(a) A]~~, a homeschooled child who wishes to participate must  
45 have on file with the school district in which the child resides a



1 current notice of intent of a homeschooled child to participate in  
2 programs and activities pursuant to NRS 388D.070.

3 ~~[(b) An opt-in child who wishes to participate must have on file~~  
4 ~~with the school district in which the child resides a current notice of~~  
5 ~~intent of an opt-in child to participate in programs and activities~~  
6 ~~pursuant to NRS 388D.140.]~~

7 2. The Nevada Interscholastic Activities Association shall  
8 adopt regulations setting forth:

9 (a) The standards of safety for each event, competition or other  
10 activity engaged in by a spirit squad of a school that is a member of  
11 the Nevada Interscholastic Activities Association, which must  
12 substantially comply with the spirit rules of the National Federation  
13 of State High School Associations, or its successor organization;  
14 and

15 (b) The qualifications required for a person to become a coach  
16 of a spirit squad.

17 3. If the Nevada Interscholastic Activities Association intends  
18 to adopt, repeal or amend a policy, rule or regulation concerning or  
19 affecting homeschooled children, the Association shall consult with  
20 the Northern Nevada Homeschool Advisory Council and the  
21 Southern Nevada Homeschool Advisory Council, or their successor  
22 organizations, to provide those Councils with a reasonable  
23 opportunity to submit data, opinions or arguments, orally or in  
24 writing, concerning the proposal or change. The Association shall  
25 consider all written and oral submissions respecting the proposal or  
26 change before taking final action.

27 4. As used in this section, "spirit squad" means any team or  
28 other group of persons that is formed for the purpose of:

29 (a) Leading cheers or rallies to encourage support for a team that  
30 participates in a sport that is sanctioned by the Nevada  
31 Interscholastic Activities Association; or

32 (b) Participating in a competition against another team or other  
33 group of persons to determine the ability of each team or group of  
34 persons to engage in an activity specified in paragraph (a).

35 **Sec. 30.3.** NRS 385B.150 is hereby amended to read as  
36 follows:

37 385B.150 1. A homeschooled child must be allowed to  
38 participate in interscholastic activities and events in accordance with  
39 the regulations adopted by the Nevada Interscholastic Activities  
40 Association pursuant to NRS 385B.060 if a notice of intent of a  
41 homeschooled child to participate in programs and activities is filed  
42 for the child with the school district in which the child resides for  
43 the current school year pursuant to NRS 388D.070.

44 2. ~~[An opt-in child must be allowed to participate in~~  
45 ~~interscholastic activities and events in accordance with the~~



~~regulations adopted by the Nevada Interscholastic Activities Association pursuant to NRS 385B.060 if a notice of intent of an opt in child to participate in programs and activities is filed for the child with the school district in which the child resides for the current school year pursuant to NRS 388D.140.~~

~~3.]~~ The provisions of this chapter and the regulations adopted pursuant thereto that apply to pupils enrolled in public schools who participate in interscholastic activities and events apply in the same manner to homeschooled children ~~[and opt in children]~~ who participate in interscholastic activities and events, including, without limitation, provisions governing:

- (a) Eligibility and qualifications for participation;
- (b) Fees for participation;
- (c) Insurance;
- (d) Transportation;
- (e) Requirements of physical examination;
- (f) Responsibilities of participants;
- (g) Schedules of events;
- (h) Safety and welfare of participants;
- (i) Eligibility for awards, trophies and medals;
- (j) Conduct of behavior and performance of participants; and
- (k) Disciplinary procedures.

**Sec. 30.35.** NRS 385B.160 is hereby amended to read as follows:

385B.160 No challenge may be brought by the Nevada Interscholastic Activities Association, a school district, a public school or a private school, a parent or guardian of a pupil enrolled in a public school or a private school, a pupil enrolled in a public school or private school, or any other entity or person claiming that an interscholastic activity or event is invalid because homeschooled children ~~[or opt in children]~~ are allowed to participate in the interscholastic activity or event.

**Sec. 30.4.** NRS 385B.170 is hereby amended to read as follows:

385B.170 A school district, public school or private school shall not prescribe any regulations, rules, policies, procedures or requirements governing the:

1. Eligibility of homeschooled children ~~[or opt in children]~~ to participate in interscholastic activities and events pursuant to this chapter; or

2. Participation of homeschooled children ~~[or opt in children]~~ in interscholastic activities and events pursuant to this chapter,

↳ that are more restrictive than the provisions governing eligibility and participation prescribed by the Nevada Interscholastic Activities Association pursuant to NRS 385B.060.



1     **Sec. 30.45.** NRS 387.045 is hereby amended to read as  
2 follows:

3     387.045 ~~[Except as otherwise provided in NRS 353B.700 to~~  
4 ~~353B.930, inclusive:]~~

5     1. No portion of the public school funds or of the money  
6 specially appropriated for the purpose of public schools shall be  
7 devoted to any other object or purpose.

8     2. No portion of the public school funds shall in any way be  
9 segregated, divided or set apart for the use or benefit of any  
10 sectarian or secular society or association.

11    **Sec. 30.5.** NRS 387.1223 is hereby amended to read as  
12 follows:

13     387.1223 1. On or before October 1, January 1, April 1 and  
14 July 1, each school district shall report to the Department, in the  
15 form prescribed by the Department, the average daily enrollment of  
16 pupils pursuant to this section for the immediately preceding quarter  
17 of the school year.

18     2. Except as otherwise provided in subsection 3, basic support  
19 of each school district must be computed by:

20     (a) Multiplying the basic support guarantee per pupil established  
21 for that school district for that school year by the sum of:

22       (1) The count of pupils enrolled in kindergarten and grades 1  
23 to 12, inclusive, based on the average daily enrollment of those  
24 pupils during the quarter, including, without limitation, the count of  
25 pupils who reside in the county and are enrolled in any charter  
26 school and the count of pupils who are enrolled in a university  
27 school for profoundly gifted pupils located in the county.

28       (2) The count of pupils not included under subparagraph (1)  
29 who are enrolled full-time in a program of distance education  
30 provided by that school district, a charter school located within that  
31 school district or a university school for profoundly gifted pupils,  
32 based on the average daily enrollment of those pupils during the  
33 quarter.

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

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

42       (II) In a charter school and are concurrently enrolled part-  
43 time in a program of distance education provided by a school district  
44 or another charter school, ~~[or receiving a portion of his or her~~  
45 ~~instruction from a participating entity, as defined in NRS~~



1 ~~353B.750.1~~ based on the average daily enrollment of those pupils  
2 during the quarter.

3 (4) The count of pupils not included under subparagraph (1),  
4 (2) or (3), who are receiving special education pursuant to the  
5 provisions of NRS 388.417 to 388.469, inclusive, and 388.5251 to  
6 388.5267, inclusive, based on the average daily enrollment of those  
7 pupils during the quarter and excluding the count of pupils who  
8 have not attained the age of 5 years and who are receiving special  
9 education pursuant to NRS 388.435.

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

14 (6) The count of children detained in facilities for the  
15 detention of children, alternative programs and juvenile forestry  
16 camps receiving instruction pursuant to the provisions of NRS  
17 388.550, 388.560 and 388.570, based on the average daily  
18 enrollment of those pupils during the quarter.

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

31 (b) Adding the amounts computed in paragraph (a).

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

44 4. If the Department determines that a school district or charter  
45 school deliberately causes a decline in the enrollment of pupils in



1 the school district or charter school to receive a higher  
2 apportionment pursuant to subsection 3, including, without  
3 limitation, by eliminating grades or moving into smaller facilities,  
4 the enrollment number from the current school year must be used  
5 for purposes of apportioning money from the State Distributive  
6 School Account to that school district or charter school pursuant to  
7 NRS 387.124.

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

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

15 7. Pupils who are incarcerated in a facility or institution  
16 operated by the Department of Corrections must not be counted for  
17 the purpose of computing basic support pursuant to this section. The  
18 average daily attendance for such pupils must be reported to the  
19 Department of Education.

20 8. Pupils who are enrolled in courses which are approved by  
21 the Department as meeting the requirements for an adult to earn a  
22 high school diploma must not be counted for the purpose of  
23 computing basic support pursuant to this section.

24 **Sec. 30.55.** NRS 387.124 is hereby amended to read as  
25 follows:

26 387.124 Except as otherwise provided in this section and NRS  
27 387.1241, 387.1242 and 387.528:

28 1. On or before August 1, November 1, February 1 and May 1  
29 of each year, the Superintendent of Public Instruction shall  
30 apportion the State Distributive School Account in the State General  
31 Fund among the several county school districts, charter schools and  
32 university schools for profoundly gifted pupils in amounts  
33 approximating one-fourth of their respective yearly apportionments  
34 less any amount set aside as a reserve. Except as otherwise provided  
35 in NRS 387.1244, the apportionment to a school district, computed  
36 on a yearly basis, equals the difference between the basic support  
37 and the local funds available pursuant to NRS 387.163, minus all  
38 the funds attributable to pupils who reside in the county but attend a  
39 charter school, all the funds attributable to pupils who reside in the  
40 county and are enrolled full-time or part-time in a program of  
41 distance education provided by another school district or a charter  
42 school ~~and~~ **and** all the funds attributable to pupils who are enrolled in  
43 a university school for profoundly gifted pupils located in the  
44 county . ~~and all the funds deposited in education savings accounts  
45 established on behalf of children who reside in the county pursuant~~



1 ~~to NRS 353B.700 to 353B.930, inclusive.]~~ No apportionment may  
2 be made to a school district if the amount of the local funds exceeds  
3 the amount of basic support.

4 2. Except as otherwise provided in NRS 387.1244, in addition  
5 to the apportionments made pursuant to this section, if a pupil is  
6 enrolled part-time in a program of distance education and part-time  
7 in a:

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

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

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

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

36 **Sec. 30.6.** NRS 388.850 is hereby amended to read as follows:

37 388.850 1. A pupil may enroll in a program of distance  
38 education unless:

39 (a) Pursuant to this section or other specific statute, the pupil is  
40 not eligible for enrollment or the pupil's enrollment is otherwise  
41 prohibited;

42 (b) The pupil fails to satisfy the qualifications and conditions for  
43 enrollment adopted by the State Board pursuant to NRS 388.874; or

44 (c) The pupil fails to satisfy the requirements of the program of  
45 distance education.



2. A child who is exempt from compulsory attendance and is enrolled in a private school pursuant to chapter 394 of NRS or is being homeschooled is not eligible to enroll in or otherwise attend a program of distance education, regardless of whether the child is otherwise eligible for enrollment pursuant to subsection 1.

~~3. [An opt in child who is exempt from compulsory attendance is not eligible to enroll in or otherwise attend a program of distance education, regardless of whether the child is otherwise eligible for enrollment pursuant to subsection 1, unless the opt in child receives only a portion of his or her instruction from a participating entity as authorized pursuant to NRS 353B.850.~~

~~—4.]~~ If a pupil who is prohibited from attending public school pursuant to NRS 392.264 enrolls in a program of distance education, the enrollment and attendance of that pupil must comply with all requirements of NRS 62F.100 to 62F.150, inclusive, and 392.251 to 392.271, inclusive.

**Sec. 30.65.** NRS 388A.471 is hereby amended to read as follows:

388A.471 1. Except as otherwise provided in subsection 2, upon the request of a parent or legal guardian of a child who is enrolled in a public school of a school district or a private school, or a parent or legal guardian of a homeschooled child, ~~[or opt in child,]~~ the governing body of the charter school shall authorize the child to participate in a class that is not otherwise available to the child at his or her school or homeschool ~~[or from his or her participating entity, as defined in NRS 353B.750,]~~ or participate in an extracurricular activity at the charter school if:

(a) Space for the child in the class or extracurricular activity is available;

(b) The parent or legal guardian demonstrates to the satisfaction of the governing body that the child is qualified to participate in the class or extracurricular activity; and

(c) The child is ~~f:~~  
~~—(1) A] a~~ homeschooled child and a notice of intent of a homeschooled child to participate in programs and activities is filed for the child with the school district in which the child resides for the current school year pursuant to NRS 388D.070. ~~f: or~~

~~—(2) An opt in child and a notice of intent of an opt in child to participate in programs and activities is filed for the child with the school district in which the child resides for the current school year pursuant to NRS 388D.140.]~~

2. If the governing body of a charter school authorizes a child to participate in a class or extracurricular activity pursuant to subsection 1, the governing body is not required to provide transportation for the child to attend the class or activity. A charter



1 school shall not authorize such a child to participate in a class or  
2 activity through a program of distance education provided by the  
3 charter school pursuant to NRS 388.820 to 388.874, inclusive.

4 3. The governing body of a charter school may revoke its  
5 approval for a child to participate in a class or extracurricular  
6 activity at a charter school pursuant to subsection 1 if the governing  
7 body determines that the child has failed to comply with applicable  
8 statutes, or applicable rules and regulations. If the governing body  
9 so revokes its approval, neither the governing body nor the charter  
10 school is liable for any damages relating to the denial of services to  
11 the child.

12 4. The governing body of a charter school may, before  
13 authorizing a homeschooled child ~~for opt-in child~~ to participate in a  
14 class or extracurricular activity pursuant to subsection 1, require  
15 proof of the identity of the child, including, without limitation, the  
16 birth certificate of the child or other documentation sufficient to  
17 establish the identity of the child.

18 **Sec. 30.7.** NRS 388B.290 is hereby amended to read as  
19 follows:

20 388B.290 1. During the sixth year that a school operates as  
21 an achievement charter school, the Department shall evaluate the  
22 pupil achievement and school performance of the school. The  
23 Executive Director shall provide the Department with such  
24 information and assistance as the Department determines necessary  
25 to perform such an evaluation. If, as a result of such an evaluation,  
26 the Department determines:

27 (a) That the achievement charter school has made adequate  
28 improvement in pupil achievement and school performance, the  
29 governing body of the achievement charter school must decide  
30 whether to:

31 (1) Convert to a public school under the governance of the  
32 board of trustees of the school district in which the school is located;

33 (2) Seek to continue as a charter school subject to the  
34 provisions of chapter 388A of NRS by applying to the board of  
35 trustees of the school district in which the school is located, the  
36 State Public Charter School Authority or a college or university  
37 within the Nevada System of Higher Education to sponsor the  
38 charter school pursuant to NRS 388A.220; or

39 (3) Remain an achievement charter school for at least 6 more  
40 years.

41 (b) That the achievement charter school has not made adequate  
42 improvement in pupil achievement and school performance, the  
43 Department shall direct the Executive Director to notify the parent  
44 or legal guardian of each pupil enrolled in the achievement charter  
45 school that the achievement charter school has not made adequate



1 improvement in pupil achievement and school performance. Such  
2 notice must include, without limitation, information regarding:

3 (1) Public schools which the pupil may be eligible to attend,  
4 including, without limitation, charter schools, programs of distance  
5 education offered pursuant to NRS 388.820 to 388.874, inclusive,  
6 and alternative programs for the education of pupils at risk of  
7 dropping out of school pursuant to NRS 388.537;

8 ~~(2) [The opportunity for the parent to establish an education~~  
9 ~~savings account pursuant to NRS 353B.850 and enroll the pupil in a~~  
10 ~~private school, have the pupil become an opt-in child or provide for~~  
11 ~~the education of the pupil in any other manner authorized by NRS~~  
12 ~~353B.900;~~

13 ~~—(3)]~~ Any other alternatives for the education of the pupil that  
14 are available in this State; and

15 ~~[(4)]~~ (3) The actions that may be considered by the  
16 Department with respect to the achievement charter school and the  
17 manner in which the parent may provide input.

18 2. Upon deciding that the achievement charter school has not  
19 made adequate improvement in pupil achievement and school  
20 performance pursuant to paragraph (b) of subsection 1, the  
21 Department must decide whether to:

22 (a) Convert the achievement charter school to a public school  
23 under the governance of the board of trustees of the school district  
24 in which the school is located; or

25 (b) Continue to operate the school as an achievement charter  
26 school for at least 6 more years.

27 3. If the Department decides to continue to operate a school as  
28 an achievement charter school pursuant to subsection 2, the  
29 Executive Director must:

30 (a) Terminate the contract with the charter management  
31 organization, educational management organization or other person  
32 that operated the achievement charter school;

33 (b) Enter into a contract with a different charter management  
34 organization, educational management organization or other person  
35 to operate the achievement charter school after complying with the  
36 provisions of NRS 388B.210;

37 (c) Require the charter management organization, educational  
38 management organization or other person with whom the Executive  
39 Director enters into a contract to operate the achievement charter  
40 school to appoint a new governing body of the achievement charter  
41 school in the manner provided pursuant to NRS 388B.220, and must  
42 not reappoint more than 40 percent of the members of the previous  
43 governing body; and

44 (d) Evaluate the pupil achievement and school performance of  
45 such a school at least each 3 years of operation thereafter.



1 4. If an achievement charter school is converted to a public  
2 school under the governance of the board of trustees of a school  
3 district pursuant to paragraph (a) of subsection 1, the board of  
4 trustees must employ any teacher, administrator or paraprofessional  
5 who wishes to continue employment at the school and meets the  
6 requirements of chapter 391 of NRS to teach at the school. Any  
7 administrator or teacher employed at such a school who was  
8 employed by the board of trustees as a postprobationary employee  
9 before the school was converted to an achievement charter school  
10 and who wishes to continue employment at the school after it is  
11 converted back into a public school must be employed as a  
12 postprobationary employee.

13 5. If an achievement charter school becomes a charter school  
14 sponsored by the school district in which the charter school is  
15 located, the State Public Charter School Authority or a college or  
16 university within the Nevada System of Higher Education pursuant  
17 to paragraph (a) of subsection 1, the school is subject to the  
18 provisions of chapter 388A of NRS and the continued operation of  
19 the charter school in the building in which the school has been  
20 operating is subject to the provisions of NRS 388A.378.

21 6. As used in this section, "postprobationary employee" has the  
22 meaning ascribed to it in NRS 391.650.

23 **Sec. 30.75.** NRS 388D.270 is hereby amended to read as  
24 follows:

25 388D.270 1. A scholarship organization must:

26 (a) Be exempt from taxation pursuant to section 501(c)(3) of the  
27 Internal Revenue Code, 26 U.S.C. § 501(c)(3).

28 (b) Not own or operate any school in this State, including,  
29 without limitation, a private school, which receives any grant money  
30 pursuant to the Nevada Educational Choice Scholarship Program.

31 (c) Accept donations from taxpayers and other persons and may  
32 also solicit and accept gifts and grants.

33 (d) Not expend more than 5 percent of the total amount of  
34 money accepted pursuant to paragraph (c) to pay its administrative  
35 expenses.

36 (e) Provide grants on behalf of pupils who are members of a  
37 household that has a household income which is not more than 300  
38 percent of the federally designated level signifying poverty to allow  
39 those pupils to attend schools in this State chosen by the parents or  
40 legal guardians of those pupils, including, without limitation, private  
41 schools. The total amount of a grant provided by the scholarship  
42 organization on behalf of a pupil pursuant to this paragraph must not  
43 exceed \$7,755 for Fiscal Year 2015-2016.

44 (f) Not limit to a single school the schools for which it provides  
45 grants.



1 (g) Except as otherwise provided in paragraph (e), not limit to  
2 specific pupils the grants provided pursuant to that paragraph.

3 2. The maximum amount of a grant provided by the  
4 scholarship organization pursuant to paragraph (e) of subsection 1  
5 must be adjusted on July 1 of each year for the fiscal year beginning  
6 that day and ending June 30 in a rounded dollar amount  
7 corresponding to the percentage of increase in the Consumer Price  
8 Index (All Items) published by the United States Department of  
9 Labor for the preceding calendar year. On May 1 of each year, the  
10 Department of Education shall determine the amount of increase  
11 required by this subsection, establish the adjusted amounts to take  
12 effect on July 1 of that year and notify each scholarship organization  
13 of the adjusted amounts. The Department of Education shall also  
14 post the adjusted amounts on its Internet website.

15 3. A grant provided on behalf of a pupil pursuant to subsection  
16 1 must be paid directly to the school chosen by the parent or legal  
17 guardian of the pupil.

18 4. A scholarship organization shall provide each taxpayer and  
19 other person who makes a donation, gift or grant of money to the  
20 scholarship organization pursuant to paragraph (c) of subsection 1  
21 with an affidavit, signed under penalty of perjury, which includes,  
22 without limitation:

23 (a) A statement that the scholarship organization satisfies the  
24 requirements set forth in subsection 1; and

25 (b) The total amount of the donation, gift or grant made to the  
26 scholarship organization.

27 5. Each school in which a pupil is enrolled for whom a grant is  
28 provided by a scholarship organization shall maintain a record of the  
29 academic progress of the pupil. The record must be maintained in  
30 such a manner that the information may be aggregated and reported  
31 for all such pupils if reporting is required by the regulations of the  
32 Department of Education.

33 6. *A scholarship organization shall not use a donation for*  
34 *which a taxpayer received a tax credit pursuant to NRS 363A.139*  
35 *or 363B.119 to provide a grant pursuant to this section on behalf*  
36 *of a pupil unless the scholarship organization used a donation for*  
37 *which the taxpayer received a tax credit pursuant to NRS*  
38 *363A.139 or 363B.119 to provide a grant pursuant to this section*  
39 *on behalf of the pupil for the immediately preceding school year*  
40 *or reasonably expects to be able to provide a grant pursuant to this*  
41 *section on behalf of the pupil in at least the same amount for each*  
42 *school year until the pupil graduates from high school. A*  
43 *scholarship organization that violates this subsection shall repay*  
44 *to the Department of Taxation the amount of the tax credit*



1 *received by the taxpayer pursuant to NRS 363A.139 or 363B.119,*  
2 *as applicable.*

3 7. The Department of Education:

4 (a) Shall adopt regulations prescribing the contents of and  
5 procedures for applications for grants provided pursuant to  
6 subsection 1.

7 (b) May adopt such other regulations as the Department  
8 determines necessary to carry out the provisions of this section.

9 ~~7.1~~ 8. As used in this section, "private school" has the  
10 meaning ascribed to it in NRS 394.103.

11 **Sec. 30.8.** NRS 392.033 is hereby amended to read as follows:

12 392.033 1. The State Board shall adopt regulations which  
13 prescribe the courses of study required for promotion to high school,  
14 including, without limitation, English language arts, mathematics,  
15 science and social studies. The regulations may include the credits  
16 to be earned in each course.

17 2. Except as otherwise provided in subsection 4, the board of  
18 trustees of a school district shall not promote a pupil to high school  
19 if the pupil does not complete the course of study or credits required  
20 for promotion. The board of trustees of the school district in which  
21 the pupil is enrolled may provide programs of remedial study to  
22 complete the courses of study required for promotion to high school.

23 3. The board of trustees of each school district shall adopt a  
24 procedure for evaluating the course of study or credits completed by  
25 a pupil who transfers to a junior high or middle school from a junior  
26 high or middle school in this State or from a school outside of this  
27 State.

28 4. The board of trustees of each school district shall adopt a  
29 policy that allows a pupil who has not completed the courses of  
30 study or credits required for promotion to high school to be placed  
31 on academic probation and to enroll in high school. A pupil who is  
32 on academic probation pursuant to this subsection shall complete  
33 appropriate remediation in the subject areas that the pupil failed to  
34 pass. The policy must include the criteria for eligibility of a pupil to  
35 be placed on academic probation. A parent or guardian may elect  
36 not to place his or her child on academic probation but to remain in  
37 grade 8.

38 5. A homeschooled child ~~[or opt in child]~~ who enrolls in a  
39 public high school shall, upon initial enrollment:

40 (a) Provide documentation sufficient to prove that the child has  
41 successfully completed the courses of study required for promotion  
42 to high school through an accredited program of homeschool study  
43 recognized by the board of trustees of the school district . ~~[or from a~~  
44 ~~participating entity, as applicable;]~~



1 (b) Demonstrate proficiency in the courses of study required for  
2 promotion to high school through an examination prescribed by the  
3 board of trustees of the school district; or

4 (c) Provide other proof satisfactory to the board of trustees of  
5 the school district demonstrating competency in the courses of study  
6 required for promotion to high school.

7 ~~¶6. As used in this section, "participating entity" has the~~  
8 ~~meaning ascribed to it in NRS 353B.750.]~~

9 **Sec. 30.85.** NRS 392.070 is hereby amended to read as  
10 follows:

11 392.070 Attendance of a child required by the provisions of  
12 NRS 392.040 must be excused when:

13 1. The child is enrolled in a private school pursuant to chapter  
14 394 of NRS; *or*

15 2. A parent of the child chooses to provide education to the  
16 child and files a notice of intent to homeschool the child with the  
17 superintendent of schools of the school district in which the child  
18 resides in accordance with NRS 388D.020. ~~¶; or~~

19 ~~—3. The child is an opt in child and notice of such has been~~  
20 ~~provided to the school district in which the child resides or the~~  
21 ~~charter school in which the child was previously enrolled, as~~  
22 ~~applicable, in accordance with NRS 388D.110.]~~

23 **Sec. 30.9.** NRS 392.072 is hereby amended to read as follows:

24 392.072 1. The board of trustees of each school district shall  
25 provide programs of special education and related services for  
26 homeschooled children. The programs of special education and  
27 related services required by this section must be made available:

28 (a) Only if a child would otherwise be eligible for participation  
29 in programs of special education and related services pursuant to  
30 NRS 388.417 to 388.469, inclusive, or NRS 388.5251 to 388.5267,  
31 inclusive;

32 (b) In the same manner that the board of trustees provides, as  
33 required by 20 U.S.C. § 1412, for the participation of pupils with  
34 disabilities who are enrolled in private schools within the school  
35 district voluntarily by their parents or legal guardians; and

36 (c) In accordance with the same requirements set forth in 20  
37 U.S.C. § 1412 which relate to the participation of pupils with  
38 disabilities who are enrolled in private schools within the school  
39 district voluntarily by their parents or legal guardians.

40 2. The programs of special education and related services  
41 required by subsection 1 may be offered at a public school or  
42 another location that is appropriate.

43 3. The board of trustees of a school district may, before  
44 providing programs of special education and related services to a  
45 homeschooled child ~~[or opt in child]~~ pursuant to subsection 1,



1 require proof of the identity of the child, including, without  
2 limitation, the birth certificate of the child or other documentation  
3 sufficient to establish the identity of the child.

4 4. The Department shall adopt such regulations as are  
5 necessary for the boards of trustees of school districts to provide the  
6 programs of special education and related services required by  
7 subsection 1.

8 5. As used in this section, "related services" has the meaning  
9 ascribed to it in 20 U.S.C. § 1401.

10 **Sec. 30.93.** NRS 392.074 is hereby amended to read as  
11 follows:

12 392.074 1. Except as otherwise provided in subsection 1 of  
13 NRS 392.072 for programs of special education and related services,  
14 upon the request of a parent or legal guardian of a child who is  
15 enrolled in a private school or a parent or legal guardian of a  
16 homeschooled child, ~~for opt-in child,~~ the board of trustees of the  
17 school district in which the child resides shall authorize the child to  
18 participate in any classes and extracurricular activities, excluding  
19 sports, at a public school within the school district if:

20 (a) Space for the child in the class or extracurricular activity is  
21 available;

22 (b) The parent or legal guardian demonstrates to the satisfaction  
23 of the board of trustees that the child is qualified to participate in the  
24 class or extracurricular activity; and

25 (c) If the child is ~~f:~~  
26 ~~— (1) A] a~~ homeschooled child, a notice of intent of a  
27 homeschooled child to participate in programs and activities is filed  
28 for the child with the school district for the current school year  
29 pursuant to NRS 388D.070. ~~f: or~~

30 ~~— (2) An opt-in child, a notice of intent of an opt-in child to~~  
31 ~~participate in programs and activities is filed for the child with the~~  
32 ~~school district for the current school year pursuant to NRS~~  
33 ~~388D.140.]~~

34 ➔ If the board of trustees of a school district authorizes a child to  
35 participate in a class or extracurricular activity, excluding sports,  
36 pursuant to this subsection, the board of trustees is not required to  
37 provide transportation for the child to attend the class or activity. A  
38 homeschooled child ~~for opt-in child~~ must be allowed to participate  
39 in interscholastic activities and events governed by the Nevada  
40 Interscholastic Activities Association pursuant to chapter 385B of  
41 NRS and interscholastic activities and events, including sports,  
42 pursuant to subsection 3.

43 2. The board of trustees of a school district may revoke its  
44 approval for a pupil to participate in a class or extracurricular  
45 activity at a public school pursuant to subsection 1 if the board of



1 trustees or the public school determines that the pupil has failed to  
2 comply with applicable statutes, or applicable rules and regulations  
3 of the board of trustees. If the board of trustees revokes its approval,  
4 neither the board of trustees nor the public school is liable for any  
5 damages relating to the denial of services to the pupil.

6 3. In addition to those interscholastic activities and events  
7 governed by the Nevada Interscholastic Activities Association  
8 pursuant to chapter 385B of NRS, a homeschooled child ~~[or opt in~~  
9 ~~child]~~ must be allowed to participate in interscholastic activities and  
10 events, including sports, if a notice of intent of a homeschooled  
11 child ~~[or opt in child]~~ to participate in programs and activities is  
12 filed for the child with the school district for the current school year  
13 pursuant to NRS 388D.070 . ~~[or 388D.140, as applicable.]~~ A  
14 homeschooled child ~~[or opt in child]~~ who participates in  
15 interscholastic activities and events at a public school pursuant to  
16 this subsection must participate within the school district of the  
17 child's residence through the public school which the child is  
18 otherwise zoned to attend. Any rules or regulations that apply to  
19 pupils enrolled in public schools who participate in interscholastic  
20 activities and events, including sports, apply in the same manner to  
21 homeschooled children ~~[and opt in children]~~ who participate in  
22 interscholastic activities and events, including, without limitation,  
23 provisions governing:

- 24 (a) Eligibility and qualifications for participation;
- 25 (b) Fees for participation;
- 26 (c) Insurance;
- 27 (d) Transportation;
- 28 (e) Requirements of physical examination;
- 29 (f) Responsibilities of participants;
- 30 (g) Schedules of events;
- 31 (h) Safety and welfare of participants;
- 32 (i) Eligibility for awards, trophies and medals;
- 33 (j) Conduct of behavior and performance of participants; and
- 34 (k) Disciplinary procedures.

35 4. If a homeschooled child ~~[or opt in child]~~ participates in  
36 interscholastic activities and events pursuant to subsection 3:

37 (a) No challenge may be brought by the Association, a school  
38 district, a public school or a private school, a parent or guardian of a  
39 pupil enrolled in a public school or a private school, a pupil enrolled  
40 in a public school or a private school, or any other entity or person  
41 claiming that an interscholastic activity or event is invalid because  
42 the homeschooled child ~~[or opt in child]~~ is allowed to participate.

43 (b) Neither the school district nor a public school may prescribe  
44 any regulations, rules, policies, procedures or requirements  
45 governing the eligibility or participation of the homeschooled child



1 ~~for opt in child~~ that are more restrictive than the provisions  
2 governing the eligibility and participation of pupils enrolled in  
3 public schools.

4 5. The board of trustees of a school district:

5 (a) May, before authorizing a homeschooled child ~~for opt in~~  
6 ~~child~~ to participate in a class or extracurricular activity, excluding  
7 sports, pursuant to subsection 1, require proof of the identity of the  
8 child, including, without limitation, the birth certificate of the child  
9 or other documentation sufficient to establish the identity of the  
10 child.

11 (b) Shall, before allowing a homeschooled child ~~for opt in child~~  
12 to participate in interscholastic activities and events governed by the  
13 Nevada Interscholastic Activities Association pursuant to chapter  
14 385B of NRS and interscholastic activities and events pursuant to  
15 subsection 3, require proof of the identity of the child, including,  
16 without limitation, the birth certificate of the child or other  
17 documentation sufficient to establish the identity of the child.

18 **Sec. 30.95.** NRS 392.466 is hereby amended to read as  
19 follows:

20 392.466 1. Except as otherwise provided in this section, any  
21 pupil who commits a battery which results in the bodily injury of an  
22 employee of the school or who sells or distributes any controlled  
23 substance while on the premises of any public school, at an activity  
24 sponsored by a public school or on any school bus must, for the first  
25 occurrence, be suspended or expelled from that school, although the  
26 pupil may be placed in another kind of school, for at least a period  
27 equal to one semester for that school. For a second occurrence, the  
28 pupil must be permanently expelled from that school and:

29 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~;~~  
30 ~~become an opt in child~~ or be homeschooled; or

31 (b) Enroll in a program of independent study provided pursuant  
32 to NRS 389.155 for pupils who have been suspended or expelled  
33 from public school or a program of distance education provided  
34 pursuant to NRS 388.820 to 388.874, inclusive, if the pupil qualifies  
35 for enrollment and is accepted for enrollment in accordance with the  
36 requirements of the applicable program.

37 2. Except as otherwise provided in this section, any pupil who  
38 is found in possession of a firearm or a dangerous weapon while on  
39 the premises of any public school, at an activity sponsored by a  
40 public school or on any school bus must, for the first occurrence, be  
41 expelled from the school for a period of not less than 1 year,  
42 although the pupil may be placed in another kind of school for a  
43 period not to exceed the period of the expulsion. For a second  
44 occurrence, the pupil must be permanently expelled from the school  
45 and:



1 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~§~~  
2 ~~become an opt-in child~~ or be homeschooled; or

3 (b) Enroll in a program of independent study provided pursuant  
4 to NRS 389.155 for pupils who have been suspended or expelled  
5 from public school or a program of distance education provided  
6 pursuant to NRS 388.820 to 388.874, inclusive, if the pupil qualifies  
7 for enrollment and is accepted for enrollment in accordance with the  
8 requirements of the applicable program.

9 3. Except as otherwise provided in this section, if a pupil is  
10 deemed a habitual disciplinary problem pursuant to NRS 392.4655,  
11 the pupil may be:

12 (a) Suspended from the school for a period not to exceed one  
13 school semester as determined by the seriousness of the acts which  
14 were the basis for the discipline; or

15 (b) Expelled from the school under extraordinary circumstances  
16 as determined by the principal of the school.

17 4. If the pupil is expelled, or the period of the pupil's  
18 suspension is for one school semester, the pupil must:

19 (a) Enroll in a private school pursuant to chapter 394 of NRS ~~§~~  
20 ~~become an opt-in child~~ or be homeschooled; or

21 (b) Enroll in a program of independent study provided pursuant  
22 to NRS 389.155 for pupils who have been suspended or expelled  
23 from public school or a program of distance education provided  
24 pursuant to NRS 388.820 to 388.874, inclusive, if the pupil qualifies  
25 for enrollment and is accepted for enrollment in accordance with the  
26 requirements of the applicable program.

27 5. The superintendent of schools of a school district may, for  
28 good cause shown in a particular case in that school district, allow a  
29 modification to the suspension or expulsion requirement, as  
30 applicable, of subsection 1, 2 or 3 if such modification is set forth in  
31 writing.

32 6. This section does not prohibit a pupil from having in his or  
33 her possession a knife or firearm with the approval of the principal  
34 of the school. A principal may grant such approval only in  
35 accordance with the policies or regulations adopted by the board of  
36 trustees of the school district.

37 7. Any pupil in grades 1 to 6, inclusive, except a pupil who has  
38 been found to have possessed a firearm in violation of subsection 2,  
39 may be suspended from school or permanently expelled from school  
40 pursuant to this section only after the board of trustees of the school  
41 district has reviewed the circumstances and approved this action in  
42 accordance with the procedural policy adopted by the board for such  
43 issues.

44 8. A pupil who is participating in a program of special  
45 education pursuant to NRS 388.419, other than a pupil who receives



1 early intervening services, may, in accordance with the procedural  
2 policy adopted by the board of trustees of the school district for such  
3 matters, be:

4 (a) Suspended from school pursuant to this section for not more  
5 than 10 days. Such a suspension may be imposed pursuant to this  
6 paragraph for each occurrence of conduct proscribed by  
7 subsection 1.

8 (b) Suspended from school for more than 10 days or  
9 permanently expelled from school pursuant to this section only after  
10 the board of trustees of the school district has reviewed the  
11 circumstances and determined that the action is in compliance with  
12 the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400  
13 et seq.

14 9. As used in this section:

15 (a) "Battery" has the meaning ascribed to it in paragraph (a) of  
16 subsection 1 of NRS 200.481.

17 (b) "Dangerous weapon" includes, without limitation, a  
18 blackjack, slungshot, billy, sand-club, sandbag, metal knuckles, dirk  
19 or dagger, a nunchaku or trefoil, as defined in NRS 202.350, a  
20 butterfly knife or any other knife described in NRS 202.350, a  
21 switchblade knife as defined in NRS 202.265, or any other object  
22 which is used, or threatened to be used, in such a manner and under  
23 such circumstances as to pose a threat of, or cause, bodily injury to a  
24 person.

25 (c) "Firearm" includes, without limitation, any pistol, revolver,  
26 shotgun, explosive substance or device, and any other item included  
27 within the definition of a "firearm" in 18 U.S.C. § 921, as that  
28 section existed on July 1, 1995.

29 10. The provisions of this section do not prohibit a pupil who is  
30 suspended or expelled from enrolling in a charter school that is  
31 designed exclusively for the enrollment of pupils with disciplinary  
32 problems if the pupil is accepted for enrollment by the charter  
33 school pursuant to NRS 388A.453 or 388A.456. Upon request, the  
34 governing body of a charter school must be provided with access to  
35 the records of the pupil relating to the pupil's suspension or  
36 expulsion in accordance with applicable federal and state law before  
37 the governing body makes a decision concerning the enrollment of  
38 the pupil.

39 **Sec. 31.** 1. There is hereby appropriated from the State  
40 General Fund to the School Safety Account the following sums:

41 For the Fiscal Year 2019-2020..... \$8,340,845  
42 For the Fiscal Year 2020-2021..... \$8,404,930

43 2. The Department of Education shall transfer from the  
44 appropriation made by subsection 1 to provide grants utilizing a  
45 competitive grant process based on demonstrated need, within the



1 limits of legislative appropriation, to school districts and to charter  
2 schools for school safety facility improvements.

3 3. Any remaining balance of the appropriation made by  
4 subsection 1 for Fiscal Year 2019-2020 must be added to the money  
5 appropriated for Fiscal Year 2020-2021 and may be expended as  
6 that money is expended. Any remaining balance of the appropriation  
7 made by subsection 1 for Fiscal Year 2020-2021, including any such  
8 money added from the previous fiscal year, must not be committed  
9 for expenditure after June 30, 2021, and must be reverted to the  
10 State General Fund on or before September 17, 2021.

11 **Sec. 32.** (Deleted by amendment.)

12 **Sec. 33.** (Deleted by amendment.)

13 **Sec. 34.** (Deleted by amendment.)

14 **Sec. 35.** (Deleted by amendment.)

15 **Sec. 36.** (Deleted by amendment.)

16 **Sec. 36.5.** 1. There is hereby appropriated from the State  
17 General Fund to the Account for Programs for Innovation and the  
18 Prevention of Remediation created by NRS 387.1247 the following  
19 sums:

20 For the Fiscal Year 2019-2020..... \$35,081,155

21 For the Fiscal Year 2020-2021..... \$36,848,070

22 2. The Department of Education shall transfer the sums of  
23 money identified in this subsection from the Account for Programs  
24 for Innovation and the Prevention of Remediation to school districts  
25 for block grants for the purpose of providing supplemental support  
26 to the operation of the school districts. The amount to be transferred  
27 for the fiscal year shown is:

	2019-2020	2020-2021
30 Carson City School District	\$631,574	\$663,384
31 Churchill County School District	255,461	268,328
32 Clark County School District	25,892,878	27,197,012
33 Douglas County School District	458,566	481,662
34 Elko County School District	772,986	811,919
35 Esmeralda County School District	5,551	5,831
36 Eureka County School District	21,379	22,456
37 Humboldt County School District	273,189	286,949
38 Lander County School District	78,860	82,832
39 Lincoln County School District	76,533	80,388
40 Lyon County School District	681,887	716,231
41 Mineral County School District	42,868	45,027
42 Nye County School District	410,922	431,619
43 Pershing County School District	53,244	55,925
44 Storey County School District	34,229	35,953



1		2019-2020	2020-2021
2	Washoe County School District	5,294,592	5,561,262
3	White Pine County School District	96,435	101,292
4			

3. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2019-2020 must be added to the money transferred for Fiscal Year 2020-2021 and may be expended as that money is expended. Any remaining balance of the transfers made by subsection 2 for Fiscal Year 2020-2021, including any such money added from the previous fiscal year, must be used for the purpose identified in subsection 2 and does not revert to the State General Fund.

**Sec. 37.** 1. The Legislature hereby finds and declares that the purpose and intent of this act is to maintain and continue the existing legally operative rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110, at 2 percent and 1.475 percent, respectively, without any changes or reductions in the rates of those taxes pursuant to NRS 360.203, as that section existed before the effective date of this act, for any fiscal year beginning on or after July 1, 2015.

2. Notwithstanding any other provisions of law, in order to accomplish and carry out the purpose and intent of this act:

(a) Any determinations or decisions made or actions taken before the effective date of this section by the Department of Taxation pursuant to NRS 360.203, as that section existed before the effective date of this section:

(1) Are superseded, abrogated and nullified by the provisions of this act; and

(2) Have no legal force and effect; and

(b) The Department shall not, under any circumstances, apply or use those determinations, decisions or actions as a basis, cause or reason to reduce the rates of the taxes imposed pursuant to NRS 363A.130 and 363B.110 for any fiscal year beginning on or after July 1, 2015.

**Sec. 38.** (Deleted by amendment.)

**Sec. 39.** NRS 360.203 is hereby repealed.

**Sec. 39.5.** NRS 219A.050, 353B.700, 353B.710, 353B.720, 353B.730, 353B.740, 353B.750, 353B.760, 353B.770, 353B.820, 353B.850, 353B.860, 353B.870, 353B.880, 353B.900, 353B.910, 353B.920, 353B.930, 388D.100, 388D.110, 388D.120, 388D.130 and 388D.140 are hereby repealed.

**Sec. 40.** 1. This section and sections 2, 3, 37 and 39 of this act become effective upon passage and approval.

2. Sections 2.5, 3.5, 30.1 to 31, inclusive, 36.5 and 39.5 of this act become effective on July 1, 2019.



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**LEADLINES OF REPEALED SECTIONS**

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**219A.050** “Opt-in child” defined.

**353B.700** Definitions.

**353B.710** “Education savings account” defined.

**353B.720** “Eligible institution” defined.

**353B.730** “Opt-in child” defined.

**353B.740** “Parent” defined.

**353B.750** “Participating entity” defined.

**353B.760** “Program of distance education” defined.

**353B.770** “Resident school district” defined.

**353B.820** Regulations.

**353B.850** Establishment of account; requirements; termination and renewal of agreement to establish account; prohibition against establishing account for child attending school outside this State or homeschooled child.

**353B.860** Grant of money required to be deposited in account; amount of grant; deduction of administrative costs; money remaining in account carries forward if written agreement renewed.

**353B.870** Limitations on use of money deposited in account; refunds and rebates.

**353B.880** Management of account; annual audits; State Treasurer authorized to take action upon determination of substantial misuse of money in account.

**353B.900** Participating entity: Application; criteria; requirements; authority of State Treasurer to terminate status as participating entity.

**353B.910** Participating entity required to ensure children take certain examinations; aggregation of examination results; annual survey.

**353B.920** Annual list of participating entities; resident school district required to provide educational records to participating entity.

**353B.930** Autonomy of participating entity not limited; actions of participating entity not actions of State Government.

**360.203** Reduction of rate of certain taxes on business under certain circumstances; duties of Department.

**388D.100** “Parent” defined.

**388D.110** Notice that child is opt-in child; acknowledgment of notification.



- 388D.120 Release of child’s records.**
- 388D.130 Admittance or entrance to public school; participation in examinations.**
- 388D.140 Notice of intent to participate in programs and activities.**

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