

REQUIRES TWO-THIRDS MAJORITY VOTE

(§§ 9, 10, 13, 18)

(Reprinted with amendments adopted on April 4, 2011)

FIRST REPRINT

A.B. 49

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ASSEMBLY BILL NO. 49—COMMITTEE ON JUDICIARY

(ON BEHALF OF THE NEVADA ASSOCIATION OF COUNTIES)

PREFILED DECEMBER 14, 2010

Referred to Concurrent Committees on  
Judiciary and Taxation

SUMMARY—Revises provisions relating to public defenders.  
(BDR 14-279)

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 public defenders; establishing the Fund for Legal Defense of Indigent Persons; authorizing certain counties to apply to the Board of Trustees of the Fund for reimbursement of certain extraordinary costs of providing public defender services; providing for an additional administrative assessment to be paid by persons who plead guilty to or are convicted of a misdemeanor; increasing certain administrative assessments; requiring certain administrative assessments to be deposited in the Fund for Legal Defense of Indigent Persons; imposing an additional sales and use tax; authorizing boards of county commissioners to impose an additional sales and use tax; requiring revenue generated by the additional sales and use taxes to be used by counties for provision of legal services to indigent persons; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

- 1 Under existing law, any county whose population is 100,000 or more (currently
- 2 Washoe and Clark Counties) must create an office of public defender to provide
- 3 defense services to indigent persons, and any county with a population of less than
- 4 100,000 may, but is not required to, create such an office. (NRS 260.010) The State
- 5 Public Defender provides indigent defense services in counties that have not
- 6 created an office of public defender or hired private attorneys to provide indigent



\* A B 4 9 R 1 \*

7 defense services, and the State Public Defender may charge those counties, in  
8 amounts not to exceed limits set by the Legislature, for providing those services.  
9 (NRS 180.110) This bill provides additional revenue which counties must use to  
10 pay for indigent defense services.

11 Existing law requires a person who pleads or is found guilty of any crime to  
12 pay certain administrative assessments in addition to any other penalty imposed by  
13 the judge. (NRS 176.059-176.062) **Section 9** of this bill establishes an additional  
14 administrative assessment of \$4, which must be paid by a person who pleads or is  
15 found guilty of a misdemeanor. **Section 10** of this bill increases by \$5 one of the  
16 administrative assessments required to be paid by a person who pleads or is found  
17 guilty of a misdemeanor. **Section 13** of this bill increases from \$25 to \$50 the  
18 administrative assessment required to be paid by a person who pleads or is found  
19 guilty of a gross misdemeanor or felony. The money received from these additional  
20 administrative assessments must be deposited in a Fund for Legal Defense of  
21 Indigent Persons, which is created by **section 5** of this bill. **Section 6** of this bill  
22 establishes a Board of Trustees of the Fund, consisting of four county  
23 commissioners appointed to the Board by the Governor and one public defender  
24 appointed to the Board by the Governor. **Section 8** of this bill authorizes a county  
25 which has imposed the additional sales and use tax authorized by **section 19** of this  
26 bill to apply to the Board for reimbursement from the Fund of certain extraordinary  
27 costs paid by the county in connection with the provision of indigent defense  
28 services.

29 **Sections 17-22** of this bill establish an additional method for a county to pay  
30 the costs incurred by the county in connection with the provision of indigent  
31 defense services. **Section 18** imposes an additional one-eighth of 1 percent sales  
32 and use tax throughout this State. **Section 19** authorizes a board of county  
33 commissioners to impose an additional sales and use tax of not more than  
34 one-eighth of 1 percent in that county. **Sections 20 and 21** require these taxes to be  
35 distributed to counties after deduction of a certain percentage of the taxes to  
36 compensate the State for collection costs. **Section 22** requires a county to deposit  
37 these taxes in a separate fund known as the Indigent Legal Defense Fund and  
38 authorizes the county to use money in this Fund to pay for: (1) the county's public  
39 defender; (2) any amount required to be paid by the county to the State Public  
40 Defender; or (3) any other costs required to be paid by the county in connection  
41 with the provision of legal services to indigent persons.

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1 WHEREAS, In Gideon v. Wainwright, 372 U.S. 335 (1963), the  
2 United States Supreme Court held that the United States  
3 Constitution requires states to furnish legal counsel to indigent  
4 persons who are charged with a crime; and

5 WHEREAS, Since the decision in Gideon, the United States  
6 Supreme Court has held that the United States Constitution requires  
7 states to furnish legal counsel to indigent persons in additional  
8 circumstances, including, without limitation, juvenile delinquency  
9 proceedings, misdemeanor cases for which incarceration is possible  
10 and certain pretrial and postconviction proceedings; and

11 WHEREAS, On April 26, 2007, the Nevada Supreme Court  
12 ordered the creation of the Indigent Defense Commission to study  
13 various issues concerning the system used in this State to provide  
14 indigent defense services; and



1 WHEREAS, Upon the recommendation of the Indigent Defense  
2 Commission, the Nevada Supreme Court has adopted performance  
3 standards for public defenders in this State and is considering  
4 adopting limits on the caseloads of public defenders, and

5 WHEREAS, In the State of Nevada, counties with a population of  
6 100,000 or more are required to create an office of public defender  
7 and counties with a population of less than 100,000 may create an  
8 office of public defender, hire private attorneys to provide indigent  
9 defense services or use the State Public Defender to provide such  
10 services; and

11 WHEREAS, Counties pay a substantial percentage of the total  
12 expenditures in this State for indigent defense services; and

13 WHEREAS, The provision of competent indigent defense  
14 services in an increased number of cases has placed financial strain  
15 on counties in this State; and

16 WHEREAS, To ensure that counties in this State are able to pay  
17 for indigent defense services that satisfy constitutional standards, it  
18 is necessary to provide additional sources of funding for indigent  
19 defense services in this State; now, therefore,

20  
21 THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
22 SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:  
23

24 **Section 1.** Title 14 of NRS is hereby amended by adding  
25 thereto a new chapter to consist of the provisions set forth as  
26 sections 2 to 8, inclusive, of this act.

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

30 **Sec. 3.** *“Board” means the Board of Trustees of the Fund.*

31 **Sec. 4.** *“Fund” means the Fund for Legal Defense of*  
32 *Indigent Persons created pursuant to section 5 of this act.*

33 **Sec. 5.** *1. The Fund for Legal Defense of Indigent Persons*  
34 *is hereby created as a special revenue fund for the purposes*  
35 *described in this chapter.*

36 *2. Interest earned on the money in the Fund must be*  
37 *deposited for credit to the Fund.*

38 *3. Any money remaining in the Fund at the end of a fiscal*  
39 *year remains in the Fund and does not revert to the State General*  
40 *Fund.*

41 *4. Claims against the Fund must be paid on claims approved*  
42 *by the Board.*

43 **Sec. 6.** *1. The Fund must be administered by a Board of*  
44 *Trustees composed of five members who are appointed by the*  
45 *Governor. The Governor shall appoint as members of the Board:*



1 (a) Four county commissioners from a list of nominees  
2 submitted by the Board of Directors of the Nevada Association of  
3 Counties; and

4 (b) One member who is a public defender.

5 2. Each member of the Board of Trustees shall serve a term  
6 of 1 year or until a successor has been appointed and has  
7 qualified.

8 3. The position of a member of the Board of Trustees shall be  
9 deemed vacated upon the loss of any of the qualifications required  
10 for the appointment of the member.

11 4. A vacancy on the Board must be filled in the same manner  
12 as the original appointment.

13 **Sec. 7.** The Board shall administer the Fund and for that  
14 purpose may:

15 1. Enter into all necessary contracts and agreements.

16 2. Employ personnel as necessary and prescribe their  
17 compensation and working conditions.

18 3. Enter into agreements with the Department of  
19 Administration to obtain the services of consultants, attorneys,  
20 auditors and accountants.

21 4. Rent, lease, purchase or otherwise procure or receive real  
22 or personal property.

23 5. Adopt regulations necessary for carrying out the provisions  
24 of this chapter.

25 **Sec. 8. 1.** A county which has imposed the maximum  
26 amount of the tax authorized by section 19 of this act may apply to  
27 the Board for reimbursement or partial reimbursement of  
28 extraordinary costs that the county is required to pay in  
29 connection with the provision of legal services to an indigent  
30 person.

31 2. The Board shall set forth the manner in which counties  
32 may apply for reimbursement pursuant to this section.

33 3. After reviewing an application received pursuant to this  
34 section, the Board may approve reimbursement of all or part of the  
35 costs if the Board determines that:

36 (a) The county has imposed the maximum amount of the tax  
37 authorized by section 19 of this act;

38 (b) The county was required to pay the costs in connection  
39 with the provision of legal services to an indigent person;

40 (c) The costs were extraordinary; and

41 (d) The costs were incurred in a complex case, a capital case  
42 or a case in which an unforeseen increase in costs occurred.

43 4. If the Board approves reimbursement or partial  
44 reimbursement, payment to the county must be made from the  
45 Fund, to the extent money is available in the Fund.



1       **5. Upon payment to the county, the Board:**

2       (a) *Is subrogated to the right of the county to recover from the*  
3 *indigent person or any other person responsible for the support of*  
4 *the indigent person any costs paid by the county for the provision*  
5 *of legal services to the indigent person, to the extent of the*  
6 *reimbursement or partial reimbursement paid from the Fund; and*

7       (b) *Has a lien upon the proceeds of any recovery by the county*  
8 *of any costs paid by the county for the provision of legal services*  
9 *to the indigent person, to the extent of the reimbursement or*  
10 *partial reimbursement paid from the Fund.*

11       **6. As used in this section:**

12       (a) *“Capital case” means a criminal case in which the most*  
13 *serious crime charged is a felony punishable by death or by*  
14 *imprisonment for life with or without possibility of parole.*

15       (b) *“Complex case” means a case in which the provision of*  
16 *adequate legal representation requires significantly more time or*  
17 *resources because of:*

18       (1) *The number, novelty or difficulty of the factual or legal*  
19 *issues involved in the case;*

20       (2) *The severity of the charges against the client; or*

21       (3) *Other special circumstances.*

22       **Sec. 9.** Chapter 176 of NRS is hereby amended by adding  
23 thereto a new section to read as follows:

24       1. *The justices or judges of the justice or municipal courts*  
25 *shall impose, in addition to an administrative assessment imposed*  
26 *pursuant to NRS 176.059, 176.0611 and 176.0613, an*  
27 *administrative assessment for the provision of legal services to*  
28 *indigent persons.*

29       2. *Except as otherwise provided in subsection 3, when a*  
30 *defendant pleads guilty or guilty but mentally ill or is found guilty*  
31 *or guilty but mentally ill of a misdemeanor, including the violation*  
32 *of any municipal ordinance, the justice or judge shall include in*  
33 *the sentence the sum of \$4 as an administrative assessment for the*  
34 *provision of legal services to indigent persons and render a*  
35 *judgment against the defendant for the assessment. If a defendant*  
36 *is sentenced to perform community service in lieu of a fine, the*  
37 *sentence must include the administrative assessment required*  
38 *pursuant to this subsection.*

39       3. *The provisions of subsection 2 do not apply to:*

40       (a) *An ordinance regulating metered parking; or*

41       (b) *An ordinance which is specifically designated as imposing*  
42 *a civil penalty or liability pursuant to NRS 244.3575 or 268.019.*

43       4. *The money collected for an administrative assessment for*  
44 *the provision of legal services to indigent persons must not be*  
45 *deducted from the fine imposed by the justice or judge but must be*



1 *taxed against the defendant in addition to the fine. The money*  
2 *collected for such an administrative assessment must be stated*  
3 *separately on the court's docket and must be included in the*  
4 *amount posted for bail. If bail is forfeited, the administrative*  
5 *assessment included in the bail pursuant to this subsection must*  
6 *be disbursed pursuant to subsection 6 or 7. If the defendant is*  
7 *found not guilty or the charges are dismissed, the money deposited*  
8 *with the court must be returned to the defendant. If the justice or*  
9 *judge cancels a fine because the fine has been determined to be*  
10 *uncollectible, any balance of the fine and the administrative*  
11 *assessment remaining unpaid shall be deemed to be uncollectible*  
12 *and the defendant is not required to pay it. If a fine is determined*  
13 *to be uncollectible, the defendant is not entitled to a refund of the*  
14 *fine or administrative assessment the defendant has paid, and the*  
15 *justice or judge shall not recalculate the administrative*  
16 *assessment.*

17 *5. If the justice or judge permits the fine and administrative*  
18 *assessment for the provision of legal services to indigent persons*  
19 *to be paid in installments, the payments must be applied in the*  
20 *following order:*

21 *(a) To pay the unpaid balance of an administrative assessment*  
22 *imposed pursuant to NRS 176.059;*

23 *(b) To pay the unpaid balance of an administrative assessment*  
24 *for the provision of court facilities pursuant to NRS 176.0611;*

25 *(c) To pay the unpaid balance of an administrative assessment*  
26 *for the provision of specialty court programs pursuant to*  
27 *NRS 176.0613;*

28 *(d) To pay the unpaid balance of an administrative assessment*  
29 *for the provision of legal services to indigent persons pursuant to*  
30 *this section; and*

31 *(e) To pay the fine.*

32 *6. The money collected for an administrative assessment for*  
33 *the provision of legal services to indigent persons in municipal*  
34 *court must be paid by the clerk of the court to the city treasurer on*  
35 *or before the fifth day of each month for the preceding month. On*  
36 *or before the 15th day of that month, the city treasurer shall*  
37 *deposit the money received for each administrative assessment*  
38 *with the State Controller for credit to the Fund for Legal Defense*  
39 *of Indigent Persons created by section 5 of this act.*

40 *7. The money collected for an administrative assessment for*  
41 *the provision of legal services to indigent persons in justice courts*  
42 *must be paid by the clerk of the court to the county treasurer on or*  
43 *before the fifth day of each month for the preceding month. On or*  
44 *before the 15th day of that month, the county treasurer shall*  
45 *deposit the money received for each administrative assessment*



1 *with the State Controller for credit to the Fund for Legal Defense*  
2 *of Indigent Persons created by section 5 of this act.*

3 **Sec. 10.** NRS 176.059 is hereby amended to read as follows:

4 176.059 1. Except as otherwise provided in subsection 2,  
5 when a defendant pleads guilty or guilty but mentally ill or is found  
6 guilty or guilty but mentally ill of a misdemeanor, including the  
7 violation of any municipal ordinance, the justice or judge shall  
8 include in the sentence the sum prescribed by the following  
9 schedule as an administrative assessment and render a judgment  
10 against the defendant for the assessment:

	Fine	Assessment
13	\$5 to \$49.....	<del>[\$30]</del> \$35
14	50 to 59.....	<del>[45]</del> 50
15	60 to 69.....	<del>[50]</del> 55
16	70 to 79.....	<del>[55]</del> 60
17	80 to 89.....	<del>[60]</del> 65
18	90 to 99.....	<del>[65]</del> 70
19	100 to 199.....	<del>[75]</del> 80
20	200 to 299.....	<del>[85]</del> 90
21	300 to 399.....	<del>[95]</del> 100
22	400 to 499.....	<del>[105]</del> 110
23	500 to 1,000.....	<del>[120]</del> 125

24  
25 If the justice or judge sentences the defendant to perform  
26 community service in lieu of a fine, the justice or judge shall include  
27 in the sentence the amount of the administrative assessment that  
28 corresponds with the fine for which the defendant would have been  
29 responsible as prescribed by the schedule in this subsection.

30 2. The provisions of subsection 1 do not apply to:

- 31 (a) An ordinance regulating metered parking; or
- 32 (b) An ordinance which is specifically designated as imposing a  
33 civil penalty or liability pursuant to NRS 244.3575 or 268.019.

34 3. The money collected for an administrative assessment must  
35 not be deducted from the fine imposed by the justice or judge but  
36 must be taxed against the defendant in addition to the fine. The  
37 money collected for an administrative assessment must be stated  
38 separately on the court's docket and must be included in the amount  
39 posted for bail. If bail is forfeited, the administrative assessment  
40 included in the amount posted for bail pursuant to this subsection  
41 must be disbursed in the manner set forth in subsection 5 or 6. If the  
42 defendant is found not guilty or the charges are dismissed, the  
43 money deposited with the court must be returned to the defendant. If  
44 the justice or judge cancels a fine because the fine has been  
45 determined to be uncollectible, any balance of the fine and the



1 administrative assessment remaining unpaid shall be deemed to be  
2 uncollectible and the defendant is not required to pay it. If a fine is  
3 determined to be uncollectible, the defendant is not entitled to a  
4 refund of the fine or administrative assessment the defendant has  
5 paid and the justice or judge shall not recalculate the administrative  
6 assessment.

7 4. If the justice or judge permits the fine and administrative  
8 assessment to be paid in installments, the payments must be first  
9 applied to the unpaid balance of the administrative assessment. The  
10 city treasurer shall distribute partially collected administrative  
11 assessments in accordance with the requirements of subsection 5.  
12 The county treasurer shall distribute partially collected  
13 administrative assessments in accordance with the requirements of  
14 subsection 6.

15 5. The money collected for administrative assessments in  
16 municipal court must be paid by the clerk of the court to the city  
17 treasurer on or before the fifth day of each month for the preceding  
18 month. The city treasurer shall distribute, on or before the 15th day  
19 of that month, the money received in the following amounts for each  
20 assessment received:

21 (a) Two dollars to the county treasurer for credit to a special  
22 account in the county general fund for the use of the county's  
23 juvenile court or for services to juvenile offenders. Any money  
24 remaining in the special account after 2 fiscal years must be  
25 deposited in the county general fund if it has not been committed for  
26 expenditure. The county treasurer shall provide, upon request by a  
27 juvenile court, monthly reports of the revenue credited to and  
28 expenditures made from the special account.

29 (b) Seven dollars for credit to a special revenue fund for the use  
30 of the municipal courts. Any money remaining in the special  
31 revenue fund after 2 fiscal years must be deposited in the municipal  
32 general fund if it has not been committed for expenditure. The city  
33 treasurer shall provide, upon request by a municipal court, monthly  
34 reports of the revenue credited to and expenditures made from the  
35 special revenue fund.

36 (c) Five dollars to the State Controller for credit to the State  
37 General Fund.

38 (d) *Five dollars to the State Controller for credit to the Fund*  
39 *for Legal Defense of Indigent Persons created pursuant to section*  
40 *5 of this act.*

41 (e) The remainder of each assessment to the State Controller for  
42 credit to a special account in the State General Fund for distribution  
43 as provided in subsection 8.

44 6. The money collected for administrative assessments in  
45 justice courts must be paid by the clerk of the court to the county





1 treasurer on or before the fifth day of each month for the preceding  
2 month. The county treasurer shall distribute, on or before the 15th  
3 day of that month, the money received in the following amounts for  
4 each assessment received:

5 (a) Two dollars for credit to a special account in the county  
6 general fund for the use of the county's juvenile court or for services  
7 to juvenile offenders. Any money remaining in the special account  
8 after 2 fiscal years must be deposited in the county general fund if it  
9 has not been committed for expenditure. The county treasurer shall  
10 provide, upon request by a juvenile court, monthly reports of the  
11 revenue credited to and expenditures made from the special account.

12 (b) Seven dollars for credit to a special revenue fund for the use  
13 of the justice courts. Any money remaining in the special revenue  
14 fund after 2 fiscal years must be deposited in the county general  
15 fund if it has not been committed for expenditure. The county  
16 treasurer shall provide, upon request by a justice court, monthly  
17 reports of the revenue credited to and expenditures made from the  
18 special revenue fund.

19 (c) Five dollars to the State Controller for credit to the State  
20 General Fund.

21 (d) *Five dollars to the State Controller for credit to the Fund*  
22 *for Legal Defense of Indigent Persons created pursuant to section*  
23 *5 of this act.*

24 (e) The remainder of each assessment to the State Controller for  
25 credit to a special account in the State General Fund for distribution  
26 as provided in subsection 8.

27 7. The money apportioned to a juvenile court, a justice court or  
28 a municipal court pursuant to this section must be used, in addition  
29 to providing services to juvenile offenders in the juvenile court, to  
30 improve the operations of the court, or to acquire appropriate  
31 advanced technology or the use of such technology, or both. Money  
32 used to improve the operations of the court may include  
33 expenditures for:

- 34 (a) Training and education of personnel;
- 35 (b) Acquisition of capital goods;
- 36 (c) Management and operational studies; or
- 37 (d) Audits.

38 8. Of the total amount deposited in the State General Fund  
39 pursuant to paragraph ~~(d)~~ (e) of subsection 5 and paragraph ~~(d)~~  
40 (e) of subsection 6, the State Controller shall distribute the money  
41 received to the following public agencies in the following manner:

42 (a) Not less than 51 percent to the Office of Court Administrator  
43 for allocation as follows:

44 (1) Thirty-six and one-half percent of the amount distributed  
45 to the Office of Court Administrator for:



- 1 (I) The administration of the courts;
- 2 (II) The development of a uniform system for judicial
- 3 records; and
- 4 (III) Continuing judicial education.

5 (2) Forty-eight percent of the amount distributed to the

6 Office of Court Administrator for the Supreme Court.

7 (3) Three and one-half percent of the amount distributed to

8 the Office of Court Administrator for the payment for the services of

9 retired justices and retired district judges.

10 (4) Twelve percent of the amount distributed to the Office of

11 Court Administrator for the provision of specialty court programs.

12 (b) Not more than 49 percent must be used to the extent of

13 legislative authorization for the support of:

14 (1) The Central Repository for Nevada Records of Criminal

15 History;

16 (2) The Peace Officers' Standards and Training Commission;

17 (3) The operation by the Department of Public Safety of a

18 computerized interoperative system for information related to law

19 enforcement;

20 (4) The Fund for the Compensation of Victims of Crime;

21 (5) The Advisory Council for Prosecuting Attorneys; and

22 (6) Programs within the Office of the Attorney General

23 related to victims of domestic violence.

24 9. Any money deposited in the State General Fund pursuant to

25 paragraph ~~(d)~~ (e) of subsection 5 and paragraph ~~(d)~~ (e) of

26 subsection 6 that is not distributed or used pursuant to paragraph (b)

27 of subsection 8 must be transferred to the uncommitted balance of

28 the State General Fund.

29 10. As used in this section:

30 (a) "Juvenile court" has the meaning ascribed to it in

31 NRS 62A.180.

32 (b) "Office of Court Administrator" means the Office of Court

33 Administrator created pursuant to NRS 1.320.

34 **Sec. 11.** NRS 176.0611 is hereby amended to read as follows:

35 176.0611 1. A county or a city, upon recommendation of the

36 appropriate court, may, by ordinance, authorize the justices or

37 judges of the justice or municipal courts within its jurisdiction to

38 impose for not longer than 50 years, in addition to the administrative

39 assessments imposed pursuant to NRS 176.059 and 176.0613, *and*

40 *section 9 of this act*, an administrative assessment for the provision

41 of court facilities.

42 2. Except as otherwise provided in subsection 3, in any

43 jurisdiction in which an administrative assessment for the provision

44 of court facilities has been authorized, when a defendant pleads

45 guilty or guilty but mentally ill or is found guilty or guilty but



1 mentally ill of a misdemeanor, including the violation of any  
2 municipal ordinance, the justice or judge shall include in the  
3 sentence the sum of \$10 as an administrative assessment for the  
4 provision of court facilities and render a judgment against  
5 the defendant for the assessment. If the justice or judge sentences  
6 the defendant to perform community service in lieu of a fine, the  
7 justice or judge shall include in the sentence the administrative  
8 assessment required pursuant to this subsection.

9 3. The provisions of subsection 2 do not apply to:

10 (a) An ordinance regulating metered parking; or

11 (b) An ordinance that is specifically designated as imposing a  
12 civil penalty or liability pursuant to NRS 244.3575 or 268.019.

13 4. The money collected for an administrative assessment for  
14 the provision of court facilities must not be deducted from the fine  
15 imposed by the justice or judge but must be taxed against the  
16 defendant in addition to the fine. The money collected for such an  
17 administrative assessment must be stated separately on the court's  
18 docket and must be included in the amount posted for bail. If bail is  
19 forfeited, the administrative assessment included in the amount  
20 posted for bail pursuant to this subsection must be disbursed in the  
21 manner set forth in subsection 6 or 7. If the defendant is found not  
22 guilty or the charges are dismissed, the money deposited with the  
23 court must be returned to the defendant. If the justice or judge  
24 cancels a fine because the fine has been determined to be  
25 uncollectible, any balance of the fine and the administrative  
26 assessment remaining unpaid shall be deemed to be uncollectible  
27 and the defendant is not required to pay it. If a fine is determined to  
28 be uncollectible, the defendant is not entitled to a refund of the fine  
29 or administrative assessment the defendant has paid and the justice  
30 or judge shall not recalculate the administrative assessment.

31 5. If the justice or judge permits the fine and administrative  
32 assessment for the provision of court facilities to be paid in  
33 installments, the payments must be applied in the following order:

34 (a) To pay the unpaid balance of an administrative assessment  
35 imposed pursuant to NRS 176.059;

36 (b) To pay the unpaid balance of an administrative assessment  
37 for the provision of court facilities pursuant to this section;

38 (c) To pay the unpaid balance of an administrative assessment  
39 for the provision of specialty court programs pursuant to NRS  
40 176.0613; ~~and~~

41 (d) *To pay the unpaid balance of an administrative assessment*  
42 *for the provision of legal services to indigent persons pursuant to*  
43 *section 9 of this act; and*

44 (e) To pay the fine.



1 6. The money collected for administrative assessments for the  
2 provision of court facilities in municipal courts must be paid by the  
3 clerk of the court to the city treasurer on or before the fifth day of  
4 each month for the preceding month. The city treasurer shall deposit  
5 the money received in a special revenue fund. The city may use the  
6 money in the special revenue fund only to:

7 (a) Acquire land on which to construct additional facilities for  
8 the municipal courts or a regional justice center that includes the  
9 municipal courts.

10 (b) Construct or acquire additional facilities for the municipal  
11 courts or a regional justice center that includes the municipal courts.

12 (c) Renovate or remodel existing facilities for the municipal  
13 courts.

14 (d) Acquire furniture, fixtures and equipment necessitated by the  
15 construction or acquisition of additional facilities or the renovation  
16 of an existing facility for the municipal courts or a regional justice  
17 center that includes the municipal courts. This paragraph does not  
18 authorize the expenditure of money from the fund for furniture,  
19 fixtures or equipment for judicial chambers.

20 (e) Acquire advanced technology for use in the additional or  
21 renovated facilities.

22 (f) Pay debt service on any bonds issued pursuant to subsection  
23 3 of NRS 350.020 for the acquisition of land or facilities or the  
24 construction or renovation of facilities for the municipal courts or a  
25 regional justice center that includes the municipal courts.

26 ➤ Any money remaining in the special revenue fund after 5 fiscal  
27 years must be deposited in the municipal general fund for the  
28 continued maintenance of court facilities if it has not been  
29 committed for expenditure pursuant to a plan for the construction or  
30 acquisition of court facilities or improvements to court facilities.  
31 The city treasurer shall provide, upon request by a municipal court,  
32 monthly reports of the revenue credited to and expenditures made  
33 from the special revenue fund.

34 7. The money collected for administrative assessments for the  
35 provision of court facilities in justice courts must be paid by the  
36 clerk of the court to the county treasurer on or before the fifth day of  
37 each month for the preceding month. The county treasurer shall  
38 deposit the money received to a special revenue fund. The county  
39 may use the money in the special revenue fund only to:

40 (a) Acquire land on which to construct additional facilities for  
41 the justice courts or a regional justice center that includes the justice  
42 courts.

43 (b) Construct or acquire additional facilities for the justice  
44 courts or a regional justice center that includes the justice courts.

45 (c) Renovate or remodel existing facilities for the justice courts.



1 (d) Acquire furniture, fixtures and equipment necessitated by the  
2 construction or acquisition of additional facilities or the renovation  
3 of an existing facility for the justice courts or a regional justice  
4 center that includes the justice courts. This paragraph does not  
5 authorize the expenditure of money from the fund for furniture,  
6 fixtures or equipment for judicial chambers.

7 (e) Acquire advanced technology for use in the additional or  
8 renovated facilities.

9 (f) Pay debt service on any bonds issued pursuant to subsection  
10 3 of NRS 350.020 for the acquisition of land or facilities or the  
11 construction or renovation of facilities for the justice courts or a  
12 regional justice center that includes the justice courts.

13 ↪ Any money remaining in the special revenue fund after 5 fiscal  
14 years must be deposited in the county general fund for the continued  
15 maintenance of court facilities if it has not been committed for  
16 expenditure pursuant to a plan for the construction or acquisition of  
17 court facilities or improvements to court facilities. The county  
18 treasurer shall provide, upon request by a justice court, monthly  
19 reports of the revenue credited to and expenditures made from the  
20 special revenue fund.

21 8. If money collected pursuant to this section is to be used to  
22 acquire land on which to construct a regional justice center, to  
23 construct a regional justice center or to pay debt service on bonds  
24 issued for these purposes, the county and the participating cities  
25 shall, by interlocal agreement, determine such issues as the size of  
26 the regional justice center, the manner in which the center will be  
27 used and the apportionment of fiscal responsibility for the center.

28 **Sec. 12.** NRS 176.0613 is hereby amended to read as follows:

29 176.0613 1. The justices or judges of the justice or municipal  
30 courts shall impose, in addition to an administrative assessment  
31 imposed pursuant to NRS 176.059 and 176.0611, *and section 9 of*  
32 *this act*, an administrative assessment for the provision of specialty  
33 court programs.

34 2. Except as otherwise provided in subsection 3, when a  
35 defendant pleads guilty or guilty but mentally ill or is found guilty  
36 or guilty but mentally ill of a misdemeanor, including the violation  
37 of any municipal ordinance, the justice or judge shall include in the  
38 sentence the sum of \$7 as an administrative assessment for the  
39 provision of specialty court programs and render a judgment against  
40 the defendant for the assessment. If a defendant is sentenced to  
41 perform community service in lieu of a fine, the sentence must  
42 include the administrative assessment required pursuant to this  
43 subsection.

44 3. The provisions of subsection 2 do not apply to:

45 (a) An ordinance regulating metered parking; or



1 (b) An ordinance which is specifically designated as imposing a  
2 civil penalty or liability pursuant to NRS 244.3575 or 268.019.

3 4. The money collected for an administrative assessment  
4 for the provision of specialty court programs must not be deducted  
5 from the fine imposed by the justice or judge but must be taxed  
6 against the defendant in addition to the fine. The money collected  
7 for such an administrative assessment must be stated separately on  
8 the court's docket and must be included in the amount posted for  
9 bail. If bail is forfeited, the administrative assessment included in  
10 the bail pursuant to this subsection must be disbursed pursuant to  
11 subsection 6 or 7. If the defendant is found not guilty or the charges  
12 are dismissed, the money deposited with the court must be returned  
13 to the defendant. If the justice or judge cancels a fine because the  
14 fine has been determined to be uncollectible, any balance of the fine  
15 and the administrative assessment remaining unpaid shall be  
16 deemed to be uncollectible and the defendant is not required to pay  
17 it. If a fine is determined to be uncollectible, the defendant is not  
18 entitled to a refund of the fine or administrative assessment the  
19 defendant has paid and the justice or judge shall not recalculate the  
20 administrative assessment.

21 5. If the justice or judge permits the fine and administrative  
22 assessment for the provision of specialty court programs to be paid  
23 in installments, the payments must be applied in the following  
24 order:

25 (a) To pay the unpaid balance of an administrative assessment  
26 imposed pursuant to NRS 176.059;

27 (b) To pay the unpaid balance of an administrative assessment  
28 for the provision of court facilities pursuant to NRS 176.0611;

29 (c) To pay the unpaid balance of an administrative assessment  
30 for the provision of specialty court programs; ~~and~~

31 (d) *To pay the unpaid balance of an administrative assessment*  
32 *for the provision of legal services to indigent persons pursuant to*  
33 *section 9 of this act; and*

34 (e) To pay the fine.

35 6. The money collected for an administrative assessment for  
36 the provision of specialty court programs in municipal court must be  
37 paid by the clerk of the court to the city treasurer on or before the  
38 fifth day of each month for the preceding month. On or before the  
39 15th day of that month, the city treasurer shall deposit the money  
40 received for each administrative assessment with the State  
41 Controller for credit to a special account in the State General Fund  
42 administered by the Office of Court Administrator.

43 7. The money collected for an administrative assessment for  
44 the provision of specialty court programs in justice courts must be  
45 paid by the clerk of the court to the county treasurer on or before the



1 fifth day of each month for the preceding month. On or before the  
2 15th day of that month, the county treasurer shall deposit the money  
3 received for each administrative assessment with the State  
4 Controller for credit to a special account in the State General Fund  
5 administered by the Office of Court Administrator.

6 8. The Office of Court Administrator shall allocate the money  
7 credited to the State General Fund pursuant to subsections 6 and 7 to  
8 courts to assist with the funding or establishment of specialty court  
9 programs.

10 9. Money that is apportioned to a court from administrative  
11 assessments for the provision of specialty court programs must be  
12 used by the court to:

13 (a) Pay for the treatment and testing of persons who participate  
14 in the program; and

15 (b) Improve the operations of the specialty court program by any  
16 combination of:

17 (1) Acquiring necessary capital goods;

18 (2) Providing for personnel to staff and oversee the specialty  
19 court program;

20 (3) Providing training and education to personnel;

21 (4) Studying the management and operation of the program;

22 (5) Conducting audits of the program;

23 (6) Supplementing the funds used to pay for judges to  
24 oversee a specialty court program; or

25 (7) Acquiring or using appropriate technology.

26 10. As used in this section:

27 (a) "Office of Court Administrator" means the Office of Court  
28 Administrator created pursuant to NRS 1.320; and

29 (b) "Specialty court program" means a program established by a  
30 court to facilitate testing, treatment and oversight of certain persons  
31 over whom the court has jurisdiction and who the court has  
32 determined suffer from a mental illness or abuses alcohol or drugs.  
33 Such a program includes, without limitation, a program established  
34 pursuant to NRS 176A.250, 176A.280 or 453.580.

35 **Sec. 13.** NRS 176.062 is hereby amended to read as follows:

36 176.062 1. When a defendant pleads guilty or guilty but  
37 mentally ill or is found guilty or guilty but mentally ill of a felony or  
38 gross misdemeanor, the judge shall include in the sentence the sum  
39 of ~~125~~ \$50 as an administrative assessment and render a judgment  
40 against the defendant for the assessment.

41 2. The money collected for an administrative assessment:

42 (a) Must not be deducted from any fine imposed by the judge;

43 (b) Must be taxed against the defendant in addition to the fine;  
44 and

45 (c) Must be stated separately on the court's docket.



1 3. The money collected for administrative assessments in  
2 district courts must be paid by the clerk of the court to the county  
3 treasurer on or before the fifth day of each month for the preceding  
4 month. The county treasurer shall distribute, on or before the 15th  
5 day of that month, the money received in the following amounts for  
6 each assessment received:

7 (a) Five dollars for credit to a special account in the county  
8 general fund for the use of the district court.

9 (b) *Twenty-five dollars to the State Controller for credit to the*  
10 *Fund for Legal Defense of Indigent Persons created pursuant to*  
11 *section 5 of this act.*

12 (c) The remainder of each assessment to the State Controller.

13 4. The State Controller shall credit the money received  
14 pursuant to *paragraph (c) of* subsection 3 to a special account for  
15 the assistance of criminal justice in the State General Fund, and  
16 distribute the money from the account to the Attorney General as  
17 authorized by the Legislature. Any amount received in excess of the  
18 amount authorized by the Legislature for distribution must remain in  
19 the account.

20 **Sec. 14.** NRS 179.225 is hereby amended to read as follows:

21 179.225 1. If the punishment of the crime is the confinement  
22 of the criminal in prison, the expenses must be paid from money  
23 appropriated to the Office of the Attorney General for that purpose,  
24 upon approval by the State Board of Examiners. After the  
25 appropriation is exhausted, the expenses must be paid from the  
26 Reserve for Statutory Contingency Account upon approval by  
27 the State Board of Examiners. In all other cases, they must be paid  
28 out of the county treasury in the county wherein the crime is alleged  
29 to have been committed. The expenses are:

30 (a) If the prisoner is returned to this State from another state, the  
31 fees paid to the officers of the state on whose governor the  
32 requisition is made;

33 (b) If the prisoner is returned to this State from a foreign country  
34 or jurisdiction, the fees paid to the officers and agents of this State  
35 or the United States; or

36 (c) If the prisoner is temporarily returned for prosecution to this  
37 State from another state pursuant to this chapter or chapter 178 of  
38 NRS and is then returned to the sending state upon completion of  
39 the prosecution, the fees paid to the officers and agents of this State,  
40 and the per diem allowance and travel expenses provided for state  
41 officers and employees generally incurred in returning the prisoner.

42 2. If a person is returned to this State pursuant to this chapter or  
43 chapter 178 of NRS and is convicted of, or pleads guilty, guilty but  
44 mentally ill or nolo contendere to, the criminal charge for which the  
45 person was returned or a lesser criminal charge, the court shall





1 conduct an investigation of the financial status of the person to  
2 determine the ability to make restitution. In conducting the  
3 investigation, the court shall determine if the person is able to pay  
4 any existing obligations for:

5 (a) Child support;

6 (b) Restitution to victims of crimes; and

7 (c) Any administrative assessment required to be paid pursuant  
8 to NRS 62E.270, 176.059, 176.0611, 176.0613 and 176.062 **H** and  
9 **section 9 of this act.**

10 3. If the court determines that the person is financially able to  
11 pay the obligations described in subsection 2, it shall, in addition to  
12 any other sentence it may impose, order the person to make  
13 restitution for the expenses incurred by the Attorney General or  
14 other governmental entity in returning the person to this State. The  
15 court shall not order the person to make restitution if payment of  
16 restitution will prevent the person from paying any existing  
17 obligations described in subsection 2. Any amount of restitution  
18 remaining unpaid constitutes a civil liability arising upon the date of  
19 the completion of the sentence.

20 4. The Attorney General may adopt regulations to carry out the  
21 provisions of this section.

22 **Sec. 15.** NRS 211.245 is hereby amended to read as follows:

23 211.245 1. If a prisoner fails to make a payment within 10  
24 days after it is due, the district attorney for a county or the city  
25 attorney for an incorporated city may file a civil action in any court  
26 of competent jurisdiction within this State seeking recovery of:

27 (a) The amount of reimbursement due;

28 (b) Costs incurred in conducting an investigation of the financial  
29 status of the prisoner; and

30 (c) Attorney's fees and costs.

31 2. A civil action brought pursuant to this section must:

32 (a) Be instituted in the name of the county or city in which the  
33 jail, detention facility or alternative program is located;

34 (b) Indicate the date and place of sentencing, including, without  
35 limitation, the name of the court which imposed the sentence;

36 (c) Include the record of judgment of conviction, if available;

37 (d) Indicate the length of time served by the prisoner and, if the  
38 prisoner has been released, the date of his or her release; and

39 (e) Indicate the amount of reimbursement that the prisoner owes  
40 to the county or city.

41 3. The county or city treasurer of the county or incorporated  
42 city in which a prisoner is or was confined shall determine the  
43 amount of reimbursement that the prisoner owes to the city or  
44 county. The county or city treasurer may render a sworn statement  
45 indicating the amount of reimbursement that the prisoner owes and



1 submit the statement in support of a civil action brought pursuant to  
2 this section. Such a statement is prima facie evidence of the amount  
3 due.

4 4. A court in a civil action brought pursuant to this section may  
5 award a money judgment in favor of the county or city in whose  
6 name the action was brought.

7 5. If necessary to prevent the disposition of the prisoner's  
8 property by the prisoner, or the prisoner's spouse or agent, a county  
9 or city may file a motion for a temporary restraining order. The  
10 court may, without a hearing, issue ex parte orders restraining any  
11 person from transferring, encumbering, hypothecating, concealing  
12 or in any way disposing of any property of the prisoner, real or  
13 personal, whether community or separate, except for necessary  
14 living expenses.

15 6. The payment, pursuant to a judicial order, of existing  
16 obligations for:

17 (a) Child support or alimony;

18 (b) Restitution to victims of crimes; and

19 (c) Any administrative assessment required to be paid pursuant  
20 to NRS 62E.270, 176.059, 176.0611, 176.0613 and 176.062, *and*  
21 *section 9 of this act,*

22 ➔ has priority over the payment of a judgment entered pursuant to  
23 this section.

24 **Sec. 16.** NRS 249.085 is hereby amended to read as follows:

25 249.085 On or before the 15th day of each month, the county  
26 treasurer shall report to the State Controller the amount of the  
27 administrative assessments paid by each justice court for the  
28 preceding month pursuant to NRS 176.059 and 176.0613 ~~§~~ *and*  
29 *section 9 of this act.*

30 **Sec. 17.** Title 32 of NRS is hereby amended by adding thereto  
31 a new chapter to consist of the provisions set forth as sections 18 to  
32 22, inclusive, of this act.

33 **Sec. 18. 1.** *For the privilege of selling tangible personal*  
34 *property at retail, a tax is hereby imposed upon all retailers at the*  
35 *rate of one-eighth of 1 percent of the gross receipts of any retailer*  
36 *from the sale of all tangible personal property sold at retail in a*  
37 *county.*

38 *2. An excise tax is hereby imposed on the storage, use or*  
39 *other consumption in a county of tangible personal property*  
40 *purchased from any retailer for storage, use or other consumption*  
41 *in the county at the rate of one-eighth of 1 percent of the sales*  
42 *price of the property. The tax is imposed on all property which was*  
43 *acquired out of State in a transaction which would have been a*  
44 *taxable sale if it had occurred within this State.*



1       3. *Except as otherwise provided in sections 20, 21 and 22 of*  
2 *this act, the tax must be administered, collected and distributed in*  
3 *the same manner as the tax set forth in chapter 374 of NRS.*

4       **Sec. 19. 1.** *In addition to the amount of tax imposed*  
5 *pursuant to section 18 of this act, the board of county*  
6 *commissioners of any county may by ordinance, but not as in a*  
7 *case of emergency, impose an additional tax pursuant to this*  
8 *section to pay a portion of the fees, expenses and other costs*  
9 *required to be paid by the county in connection with the provision*  
10 *of legal services to indigent persons.*

11       2. *An ordinance enacted pursuant to this chapter may not*  
12 *become effective before a question concerning the imposition of*  
13 *the tax is approved by a two-thirds majority of the members of the*  
14 *board of county commissioners. Any proposal to increase the rate*  
15 *of the tax must be approved by a two-thirds majority of the*  
16 *members of the board of county commissioners.*

17       3. *Any ordinance enacted pursuant to this section must*  
18 *specify the date on which the tax must first be imposed or on*  
19 *which an increase in the rate of the tax becomes effective, which*  
20 *must be the first day of the first calendar quarter that begins at*  
21 *least 120 days after the date on which a two-thirds majority of the*  
22 *board of county commissioners approved the question.*

23       4. *An ordinance enacted pursuant to this section must*  
24 *include provisions in substance as follows:*

25       (a) *A provision imposing a tax upon retailers at the rate of not*  
26 *more than one-eighth of 1 percent of the gross receipts of any*  
27 *retailer from the sale of all tangible personal property sold at*  
28 *retail, or stored, used or otherwise consumed, in the county.*

29       (b) *Provisions substantially identical to those contained in*  
30 *chapter 374 of NRS, insofar as applicable.*

31       (c) *A provision that all amendments to chapter 374 of NRS*  
32 *after the date of enactment of the ordinance, not inconsistent with*  
33 *this chapter, automatically become a part of an ordinance enacted*  
34 *pursuant to this section.*

35       (d) *A provision that the county shall contract before the*  
36 *effective date of the ordinance with the Department to perform all*  
37 *functions incident to the administration or operation of the tax in*  
38 *the county.*

39       (e) *A provision that a purchaser is entitled to a refund, in the*  
40 *same manner as set forth in NRS 374.635 to 374.720, inclusive, of*  
41 *the amount of the tax required to be paid that is attributable to the*  
42 *tax imposed upon the sale of, and the storage, use or other*  
43 *consumption in a county of, tangible personal property used for*  
44 *the performance of a written contract:*



1           (1) Entered into on or before the effective date of the tax or  
2 the increase in the tax; or

3           (2) For the construction of an improvement to real property  
4 for which a binding bid was submitted before the effective date of  
5 the tax or the increase in the tax if the bid was afterward accepted,  
6       ↳ if, under the terms of the contract or bid, the contract price or  
7 bid amount cannot be adjusted to reflect the imposition of the tax  
8 or the increase in the tax.

9           5. An ordinance amending an ordinance enacted pursuant  
10 this section must include a provision in substance that the county  
11 shall amend the contract made pursuant to paragraph (d) of  
12 subsection 4 by a contract made between the county and the State  
13 acting by and through the Department before the effective date of  
14 the amendatory taxing ordinance, unless the county determines  
15 with the written concurrence of the Department that no such  
16 amendment of the contract is necessary or desirable.

17           6. In any proceeding under any ordinance enacted pursuant  
18 to this section, the Department may act for and on behalf of the  
19 county which has enacted that ordinance.

20           **Sec. 20.** 1. All fees, taxes, interest and penalties imposed  
21 and all amounts of tax required to be paid to the counties under  
22 this chapter must be paid to the Department in the form of  
23 remittances payable to the Department.

24           2. The Department shall deposit the payments with the State  
25 Treasurer for credit to the Sales and Use Tax Account in the State  
26 General Fund.

27           3. The State Controller, acting upon the collection data  
28 furnished by the Department, shall monthly:

29           (a) Transfer from the Sales and Use Tax Account to the  
30 appropriate account in the State General Fund 1.75 percent of all  
31 fees, taxes, interest and penalties collected pursuant to this chapter  
32 during the preceding month as compensation to the State for the  
33 cost of collecting the tax.

34           (b) Determine for each county an amount of money equal to  
35 any fees, taxes, interest and penalties collected in or for that  
36 county pursuant to this chapter during the preceding month, less  
37 the amount transferred to the State General Fund pursuant to  
38 paragraph (a).

39           (c) Transfer the amount determined for each county to the  
40 Intergovernmental Fund and remit the money to the county  
41 treasurer.

42           **Sec. 21.** The Department may redistribute any fee, tax,  
43 penalty and interest to the county entitled thereto, but no such  
44 redistribution may be made as to amounts originally distributed



1 *more than 6 months before the date on which the Department*  
2 *obtains knowledge of the improper distribution.*

3 **Sec. 22.** 1. *The county treasurer shall deposit the money*  
4 *received from the State Controller pursuant to section 20 of this*  
5 *act in the county treasury for credit to a fund to be known as the*  
6 *Indigent Legal Defense Fund. The Indigent Legal Defense Fund*  
7 *must be accounted for as a separate fund and not as a part of any*  
8 *other fund.*

9 2. *The board of county commissioners may only use money in*  
10 *the Indigent Legal Defense Fund to pay:*

11 (a) *The costs of creating, maintaining, operating or*  
12 *administering the office of public defender created by the county*  
13 *pursuant to NRS 260.010;*

14 (b) *Any amount required to be paid by the county to the State*  
15 *Public Defender; or*

16 (c) *Any other fees, expenses or costs required to be paid by the*  
17 *county in connection with the provision of legal services to an*  
18 *indigent person.*

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







