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# **Ballot Questions**

## **General Election**

### **November 5, 2024**



**Clark County Election Department**

**965 Trade Drive, North Las Vegas, Nevada 89030**

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### STATE QUESTION NUM. 1

Amendment to the *Nevada Constitution*

Senate Joint Resolution No. 7 of the 81st Session

Shall the *Nevada Constitution* be amended to remove certain provisions governing the Board of Regents of the Nevada System of Higher Education and its administration of the State University and certain federal land grant funds and to provide additional legislative oversight of public institutions of higher education through regular independent audits, without repealing the current statutory election process or other existing statutory provisions relating to the Board of Regents?

Yes .....

No .....

### EXPLANATION & DIGEST

**EXPLANATION**— The *Nevada Constitution* requires the Legislature to provide for the establishment of a State University that is controlled by an elected Board of Regents whose duties are prescribed by law. Additionally, the *Nevada Constitution* provides for the Board of Regents to control and manage the affairs and funds of the State University under regulations established by law. This ballot measure, also known as “The Nevada Higher Education Reform, Accountability and Oversight Amendment,” would remove the constitutional provisions governing the election and duties of the Board of Regents and its control and management of the affairs and funds of the State University and would require the Legislature to provide by law for the governance of the State University and for the auditing of public higher education institutions in Nevada. This ballot measure would not repeal any existing statutory provisions governing the Board of Regents, including those that provide for the election of Board members, but it would make the Board a statutory body whose structure, membership, powers and duties are governed by those existing statutory provisions, subject to any statutory changes made through the legislative process.

The *Nevada Constitution* provides that certain funding derived by the State of Nevada under a federal law enacted by the United States Congress in 1862 must be invested in a separate fund and dedicated for the benefit of certain departments of the State University, and that if any amount of the separate fund is lost or misappropriated through neglect or any other reason, the State of Nevada must replace the lost or misappropriated amount so that the principal of the fund remains undiminished. This ballot measure would revise these provisions by: (1) clarifying the legal citations to the federal law, including all amendments by Congress; and (2) specifying that the funding derived under the federal law must be invested by the State of Nevada in the manner required by law.

**A “Yes” vote would amend the *Nevada Constitution* by: (1) removing provisions governing the election and duties of the Board of Regents and its control and management of the affairs and funds of the State University and requiring the Legislature to provide by law for the governance of the State University and for the auditing of public higher education institutions in Nevada; and (2) revising provisions governing the administration of certain funding derived under federal law and dedicated for the benefit of certain departments of the State University.**

**A “No” vote would retain existing provisions of the *Nevada Constitution* governing the election and duties of the Board of Regents and its control and management of the affairs and funds of the State University and would not revise existing provisions governing the administration of certain funding derived under federal law and dedicated for the benefit of certain departments of the State University.**

**DIGEST**—The *Nevada Constitution* requires the Legislature to provide for the establishment of a State University that is controlled by a Board of Regents whose duties are prescribed by statute. (Nev. Const. Art. 11, § 4) The *Nevada Constitution* also requires the Legislature to provide for the election of members of the Board and provides for the Board to control and manage the affairs and funds of the State University under regulations established by law. (Nev. Const. Art. 11, §§ 7, 8)

As required by these constitutional provisions, the Legislature has enacted laws to establish the State University and to provide for the election of the members of the Board of Regents. (*Nevada Revised Statutes* [NRS] 396.020, 396.040) In addition, the Legislature has enacted laws to: (1) establish the Nevada System of Higher Education (NSHE), which consists of the State University and certain other educational institutions, programs and operations; and (2) provide for the Board of Regents to administer NSHE and to prescribe rules for its governance and management. (NRS 396.020, 396.110, 396.230, 396.280, 396.300, 396.420, 396.440, 396.550)

This ballot measure would remove the constitutional provisions governing the Board of Regents and would require the Legislature to provide by statute for the governance of the State University and for the auditing of public higher education institutions. This ballot measure would not repeal any existing statutory provisions governing the Board of Regents, including those that provide for the election of Board members. Rather, by removing the constitutional provisions governing the Board of Regents, this ballot measure would make the Board a statutory body whose structure, membership, powers and duties are governed by those existing statutory provisions, subject to any statutory changes made through the legislative process.

Under the federal Morrill Land Grant Act of 1862, each state was provided with certain federal land grants to be sold to support and maintain at least one college in the state that teaches both agriculture and mechanic arts, including military tactics, so long as the state agrees to certain terms and conditions regarding the preservation and use of the proceeds derived from the sale of the federal land grants. (Act of July 2, 1862, ch. 130, §§ 1 8, 12 Stat. 503-05, as amended and codified at 7 U.S.C. §§ 301 et seq.) To secure the benefits offered by the federal law, the *Nevada Constitution* provides that the funding derived by the State of

Nevada under the federal law must be invested in a separate fund and dedicated for the benefit of the appropriate departments of the State University, and that if any amount of the separate fund is lost or misappropriated through neglect or any other reason, the State of Nevada must replace the lost or misappropriated amount. (Nev. Const. Art. 11, § 8) This ballot measure would revise these provisions by: (1) clarifying the legal citations to the federal law, including all amendments by Congress; and (2) specifying that the funding derived under the federal law must be invested by the State of Nevada in the manner required by law. However, because the State of Nevada must administer the funding in the manner required by the federal law, this ballot measure would not change the purpose or use of the funding under the federal law. (*State of Wyoming v. Irvine*, 206 U.S. 278, 282-84 (1907))

## **ARGUMENTS FOR PASSAGE**

Voting in favor of Question 1 will allow for additional legislative oversight and accountability of the Board of Regents to improve public higher education in Nevada. Question 1 would mandate that the Legislature provide for the governance of the State University, giving the Legislature the ability to change the policies and procedures of the Nevada System of Higher Education (NSHE) to be more responsive to the higher education needs of the State.

For years, the Legislature has received complaints about the Board's policies and practices, and the Board has taken actions that have obstructed or undermined the Legislature's investigation and review of NSHE. The Board's actions have also led to controversies around the failure of the Board to hold NSHE and its colleges and universities to high standards of transparency and accountability and failed searches for Board leadership. Passage of Question 1 would enable the Legislature to address concerns surrounding the Board and its members by changing any of the Board's policies and procedures.

In addition, taxpayers and students will ultimately benefit from greater legislative oversight of the Board's financial decisions by reducing the potential for further fiscal mismanagement within NSHE. A recent audit of NSHE found that due to vague or insufficient Board policies and a lack of systemwide oversight, NSHE institutions engaged in questionable and inappropriate financial activities between 2018 and 2022, including moving state funds between accounts designated for different purposes, redirecting state funds to a different institution without legislative approval, taking action to avoid returning unused funds to the State as required by law, and spending student fees in ways that do not directly relate to the fees' purposes or enhance the education of the students who pay them. Question 1 will require an audit of NSHE every two years, improving accountability and transparency in the fiscal management of NSHE.

The framers of the *Nevada Constitution* never intended for the Board to have absolute control over the management of the State University. Granting constitutional powers to the Board was simply related to accessing federal land grant funding without requiring action by the Legislature. However, the Board has asserted in cases before the Nevada Supreme Court that its constitutional status gives it virtual autonomy and thus immunity from certain laws and policies enacted by the Legislature. Based on legislative testimony, there is an impression that the Board uses its constitutional status as a shield against additional legislative oversight

and accountability and even conducts itself as a fourth branch of government though the *Nevada Constitution* specifies only the Executive, Legislative, and Judicial Branches of State government. Passage of Question 1 will prevent the Board from using its current constitutional status to protect NSHE from legislative scrutiny.

Improve our public higher education system by allowing for greater accountability, transparency and oversight of the system. Vote “Yes” on Question 1.

## **ARGUMENTS AGAINST PASSAGE**

Proponents of Question 1 want voters to believe that the framers of the *Nevada Constitution* got it wrong, and that the Legislature’s involvement will somehow improve the transparency, efficiency and effectiveness of Nevada’s higher education system. Unfortunately, passage of this ballot question does not guarantee any of these promised benefits. Question 1 is nothing but the Legislature trying to gain more power and control, and it would only serve to add political pressures to a governance system that is serving this State well. Previous attempts to change higher education governance, including a similar 2020 ballot question to remove the constitutional status of the Board of Regents, have failed because Nevadans recognize the importance of keeping the system in the *Nevada Constitution* as originally drafted.

Academic freedom is under unprecedented attack around the country. The ability to independently pursue research that benefits the State or to retain expert faculty may be jeopardized with increased legislative influence in higher education. By removing the constitutional status of the Board of Regents from the *Nevada Constitution*, Question 1 increases the potential for political interference over curriculum and academic standards in our public colleges and universities.

The Board of Regents is best equipped to establish policy for the Nevada System of Higher Education (NSHE) because its sole focus is on higher education. The Board has governed our higher education system for over 150 years as the system has grown in size, prestige, and complexity, and in that time, outcomes have improved. It does not make sense to risk losing the Board’s independence, institutional knowledge, and expertise with no assurance of what the Legislature may put in its place. Furthermore, there is no evidence that the Legislature, which meets only once every other year, would be more effective at establishing higher education policy than the elected Regents.

The Board is already subject to considerable legislative oversight and accountability. For example, the Legislature recently passed legislation to alter the Board’s composition from 13 to 9 members and reduce member terms from six to four years. The Board must also explain and justify its financial management decisions to the Legislature and the Legislature retains the ultimate power of the purse to determine the amount of state funding for higher education. Finally, the Legislature already has the ability to require audits of NSHE as evidenced by the Legislature’s recent audit of NSHE. Because the Legislature has demonstrated its ability to oversee the Board and hold it accountable, the constitutional requirement for audits and the removal of the constitutional status of the Board are not necessary.



The Board's current status in the *Nevada Constitution* ensures that the Board remains elected, responsible to the voters, and responsive to constituents. Passage of Question 1 would allow the Legislature to change existing higher education policies and procedures and even allow the Legislature to make members of the Board appointed rather than elected.

Keep the status and election of the Board of Regents in the *Nevada Constitution*. Vote "No" on Question 1.

## **FISCAL NOTE**

### **Financial Impact—Cannot Be Determined**

If approved by the voters, Question 1 removes provisions governing the election and duties of the Board of Regents and its control and management of the affairs and funds of the State University from the *Nevada Constitution* and requires the Legislature to provide by law for the governance of the State University and for the auditing of public higher education institutions in Nevada.

Future actions, if any, taken by the Legislature regarding the governance of the State University cannot be predicted. Thus, the resulting financial impact upon State government, if any, cannot be determined with any reasonable degree of certainty.

The provisions of Question 1 requiring the Legislature to provide for biennial auditing of the State University and other public institutions of higher education in Nevada will have a financial effect upon the State government. However, because it is unknown what factors the Legislature may use in determining the scope of each biennial audit, the resultant cost to the State to pay for these audits cannot be determined with any reasonable degree of certainty.

Finally, this ballot question clarifies existing provisions of the *Nevada Constitution* relating to the administration of the federal land grant proceeds dedicated for the benefit of certain departments of the State University under the federal Morrill Land Grant Act of 1862. However, because the State of Nevada must administer those proceeds in the manner required by the federal law, this ballot question will not change the purpose or use of those proceeds under the federal law. Thus, there is no anticipated financial impact upon State government from these revisions if Question 1 is approved by the voters.

## STATE QUESTION NUM. 2

Amendment to the *Nevada Constitution*

Senate Joint Resolution No. 1 of the 81st Session

Shall Section 1 of Article 13 of the *Nevada Constitution* be amended to: (1) revise the description of the persons who benefit from institutions that the State is required to foster and support; (2) replace the term “institutions” with “entities”; and (3) add entities for the benefit of persons with intellectual or developmental disabilities to the types of entities that the State is required to foster and support?

Yes .....

No .....

### EXPLANATION & DIGEST

**EXPLANATION**— This ballot measure amends Section 1 of Article 13 of the *Nevada Constitution* to revise the description of the persons who benefit from institutions that the State is required to foster and support from: (1) “insane” to “persons with significant mental illness”; (2) “blind” to “persons who are blind or visually impaired”; and (3) “deaf and dumb” to “persons who are deaf or hard of hearing.”

This ballot measure also replaces the terms “institutions” with “entities” in Section 1 of Article 13 of the *Nevada Constitution*.

This ballot measure further adds to Section 1 of Article 13 of the *Nevada Constitution* entities for the benefit of persons with intellectual or developmental disabilities to the types of entities that the State is required to foster and support.

**A “Yes” vote would amend the *Nevada Constitution* to: (1) revise the description of the persons who benefit from institutions that the State is required to foster and support; (2) replace the term “institutions” with “entities”; and (3) add entities for the benefit of persons with intellectual or developmental disabilities to the types of entities that the State is required to foster and support.**

**A “No” vote would retain the existing language in the *Nevada Constitution* and would not add entities for the benefit of persons with intellectual or developmental disabilities to the types of entities that the State is required to foster and support.**

**DIGEST**—Section 1 of Article 13 of the *Nevada Constitution* requires the State to foster and support institutions for the benefit of the insane, blind, and deaf and dumb, and to foster and support such other benevolent institutions as required by the public good.

This ballot measure amends Section 1 of Article 13 of the *Nevada Constitution* to replace the term “institutions” with “entities” and to revise the description of persons who benefit from entities that the State is required to foster and support from: (1) “insane” to “persons with significant mental illness”; (2) “blind” to “persons who are blind or visually impaired”; and (3) “deaf and dumb” to “persons who are deaf or hard of hearing.”

This ballot measure also amends Section 1 of Article 13 of the *Nevada Constitution* to add entities for the benefits of persons with intellectual or developmental disabilities to the types of entities that the State must foster and support.

### **ARGUMENTS FOR PASSAGE**

When the *Nevada Constitution* was originally written 160 years ago, different terms were used to describe people with mental illness or who are deaf. This language is outdated and offensive. Additionally, by changing “institutions” to “entities,” this ballot measure will ensure the *Constitution* mirrors other State agency policies regarding the use of terms describing certain populations as institutionalized. The *Nevada Constitution* is frequently amended to reflect our evolving society, and replacing offensive terms in Section 1 of Article 13 is a much-needed change to provide respect to all Nevadans.

The impact of the words used in the *Nevada Constitution* extends beyond the document itself. When offensive and derogatory terms are used in State law, they are perpetuated by lawyers, judges, social workers, and others who reference the law in their work. By replacing the terms “insane” and “deaf and dumb” with more dignified terms, we can avoid stigmatizing and marginalizing individuals and reduce the discriminatory barriers they may face when seeking employment, housing or mental health services. For these same reasons, the United States Congress took action over ten years ago to remove the terms “mental retardation” and “lunatic” from the *United States Code*.

By adding entities for the benefit of people with intellectual or developmental disabilities to the types of entities that the State must foster and support, Question 2 ensures the constitutional provision applies to a wider range of people with disabilities. Similarly, by changing the term “blind” to “persons who are blind or visually impaired,” this ballot measure recognizes that visual impairment exists on a spectrum and people who are not fully blind but have some level of visual impairment may also need access to public entities, such as contemporary training and assistive technology programs.

Replace outdated and offensive language in the *Nevada Constitution*. Vote “Yes” on Question 2.

### **ARGUMENTS AGAINST PASSAGE**

Amending the *Nevada Constitution* should be a rare occurrence, and its language should not be changed simply to accommodate terminology that may be outdated or fall in and out of favor over time. While terms like “insane” and “deaf and dumb” can be seen as offensive by today’s standards, the language was acceptable at the time the provision was written. The *Nevada Constitution* is a historical document, and we should not expect it to keep pace with the ever-changing nature of language.



Question 2 does not effectively address the broader issue of appropriate language use. Most Nevadans do not consult the *Nevada Constitution* to determine which terms are acceptable to use, and many Nevadans are likely unaware of their State’s constitutional provisions. In fact, more than half of the respondents to a nationwide survey conducted by Johns Hopkins University did not know whether their state even had a constitution. This ballot measure is a misguided attempt to effect change to everyday language use.

There is no need to broaden the language defining the types of institutions that the State must foster and support. Nevada already provides public services for people with intellectual and developmental disabilities as well as those who are visually impaired but not fully blind. Changing these terms will have no tangible impact on the types of institutions fostered and supported by the State.

This ballot measure is an unnecessary change to the *Nevada Constitution*. Vote “No” on Question 2.

## **FISCAL NOTE**

### **Financial Impact—Cannot Be Determined**

The provisions of Question 2 revise existing provisions in Article 13, Section 1 of the *Nevada Constitution* requiring certain institutions for the benefit of “the Insane, Blind and Deaf and Dumb, and such other benevolent institutions as the public good may require,” to be fostered and supported by the State, subject to such regulations as may be prescribed by law. If this ballot question is approved by the voters, the *Nevada Constitution* instead would require that certain entities for the benefit of “persons with significant mental illness, persons who are blind or visually impaired, persons who are deaf or hard or hearing and persons with intellectual disabilities or developmental disabilities, and such other benevolent entities as the public good may require,” be fostered and supported by the State.

Because Article 13, Section 1 provides that the support for these entities by the State is “subject to such regulations as may be prescribed by law,” the Legislature would need to approve legislation in order to provide support to entities that may not currently be supported under the existing law, were this question to be approved by the voters. However, because it cannot be predicted what actions the Legislature may take with respect to the entities that may be supported or the amount of support that may be provided, the financial impact upon the State cannot be determined with any reasonable degree of certainty.

### STATE QUESTION NUM. 3

#### Amendment to the *Nevada Constitution*

Shall the *Nevada Constitution* be amended to allow all Nevada voters the right to participate in open primary elections to choose candidates for the general election in which all voters may then rank the remaining candidates by preference for the offices of U.S. Senators, U.S. Representatives, Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and State Legislators?

Yes .....

No .....

#### EXPLANATION & DIGEST

**EXPLANATION**— This initiative, if enacted, changes Articles 5 and 15 of Nevada’s Constitution for U.S. Congressional, Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and State Legislator elections, eliminating partisan primaries and establishing an open top-five primary election and a ranked-choice voting general election.

For these offices, all candidates and voters participate in a single primary election regardless of party affiliation or non-affiliation. The top five finishers advance to the general election, and the general election winner is determined by ranked-choice voting:

- General election voters will rank the candidates in order of preference from first to last, if they wish to rank more than just their first preference.
- As currently provided for during certain primary races, a general election candidate receiving first-choice votes of more than 50% is declared winner.
- If no candidate is the first choice of more than 50% of the voters in the general election, the candidate with the fewest votes is eliminated. Each voter who had ranked the now-eliminated candidate as their first choice, has their single vote transferred to their next highest choice candidate.
- This tabulation process repeats until the one candidate with more than 50% support is determined as the winner.

If passed, the Legislature would need to adopt implementing legislation by July 1, 2025. These changes would go into effect for the 2026 election cycle, starting with the primary election in June 2026.

**A “Yes” vote would amend Articles 5 & 15 of the *Nevada Constitution* to allow all Nevada voters the right to participate in open primary elections to choose candidates for the general election in which all voters may then rank the remaining candidates by preference for the offices of U.S. Senators, U.S. Representatives, Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and State Legislators.**

**A “No” vote would retain the provisions of Articles 5 & 15 of the *Nevada Constitution* in their current form.**

**DIGEST**—Under current law, Nevada primary elections are closed elections in which the “candidates for partisan office of a major political party and candidates for nonpartisan office must be nominated at the primary election by a vote of the voters registered to each respective major political party” (NRS 293.175). Only registered voters of a major political party may take part in the selection of the candidates for a major political party for the general election during a primary election. Voters registered to a minor party or not affiliated with a party may only vote for nonpartisan contests during a primary election.

Article 15, section 14 of the *Nevada Constitution* currently provides that a plurality of votes given at an election by the people, shall constitute a choice. This means that the candidate who receives the majority of the votes, regardless of whether or not it is a majority (more than 50%) of the votes cast, is identified as the winner of that contest.

If approved by the voters, this ballot measure would return on the ballot of the general election in 2024. If passed then as well, it would amend the *Nevada Constitution* to change the primary election so that all voters, regardless of their party affiliation, would be able to cast votes for all candidates. This would change the primary election from a means for major political parties to identify their candidate for the general election and make it instead a means to simply reduce the total number of candidates whose names will appear on the ballot at the general election for partisan office. Under this change, no more than five candidates shall advance to the ballot of the general election for partisan office.

This ballot measure would also change the manner of selection for the offices of U.S. Senators, U.S. Representatives, Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and State Legislators such that the voters would be able to rank their candidates by preference in the general election. The changes identified in this ballot measure would not apply to the office of President or Vice-President of the United States. Under this new system, voters would be able to list, or rank, the candidates of their choice by preference, identifying on their ballot up to five candidates for each partisan contest in their order of preference. Votes would be tabulated in a manner that determines if a candidate is highest-ranked on a majority of the active ballots, then that candidate is deemed elected and the tabulation is complete. If no candidate is highest-ranked on a majority of the active ballots, tabulation would proceed in sequential rounds as outlined in Section 7 of the proposed constitutional amendment until the candidate with a majority of the votes is declared winner.

Under existing law, ballots for statewide office must include an option for voters to select “None of These Candidates” (NRS 293.269). Under the proposed changes, any votes for “None of These Candidates” shall be tabulated, recorded, and made public, but would not be counted for the purpose of electing or ranking any candidates for partisan office.

Finally, this ballot measure requires that the legislature create or modify existing statutes by July 1, 2025 in order to effect the implementation of these changes to the *Nevada Constitution*.

### **ARGUMENTS FOR PASSAGE**

The current partisan election process is not working for Nevada. Current law excludes over one third of all Nevada voters from the taxpayer-funded partisan primary elections.<sup>1</sup> These closed partisan primaries are controlled by political party insiders and no citizen should be compelled to join a political party so as to vote.<sup>2</sup>

Despite being funded on the backs of all taxpayers<sup>3</sup>, Nevada’s partisan primaries are only open to Nevadans who register as Republican or Democrat.<sup>4</sup> This current system leaves out many voters and entitles a very small, partisan minority to determine the general election candidates.<sup>5</sup>

The closed partisan primary system leaves many feeling like their voices don’t matter, and that their elected leaders only represent the most extreme party constituents.<sup>6</sup> Our leaders are often more concerned with angry partisan rhetoric rather than sensible policy making. Question 3 will greatly improve Nevada’s election process, putting the power of elections where it belongs – in the hands of all voters, rather than the party establishment.<sup>7</sup>

Question 3 will give ALL Nevada voters the right to participate regardless of their party registration.<sup>8</sup> By creating an open primary, Question 3 allows all voters a voice in all those who appear on the general election ballot regardless of party affiliation.<sup>9</sup>

In addition to giving Nevadans more voice, Question 3 will also give voters more choice by establishing a Ranked-Choice general election system.<sup>10</sup> Ranked-Choice is a simple change to our general elections that allows voters the opportunity to rank up to five candidates who best represent their positions, rather than having to choose between the “lesser of two evils”.<sup>11</sup> Nevadans will list the candidates in order of preference; however, ranking is not required, and voters can continue to simply vote for their top choice if they so choose.<sup>12</sup> The candidate who receives the broadest support from all voters will be the winner.<sup>13</sup> This simple change encourages candidates to focus on issues that matter to the majority rather than the partisan bases of the parties.<sup>14</sup>

Question 3 ensures that every Nevadan’s voice is heard and that every vote matters, regardless of party registration, and makes elected officials more accountable to all Nevadans.<sup>15</sup>

Vote YES and give Nevadans more choice and more voice in our elections.

*The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided for in NRS 293.252. Committee members: Sondra Cosgrove (Chair), Pat Hickey, and Doug Goodman. This argument, with active hyperlinks, can also be found at [www.nvsos.gov](http://www.nvsos.gov).*

<sup>1</sup><https://thenevadaindependent.com/article/non-major-party-voters-now-make-up-majority-of-registered-nevada-voters-for-first-time-in-state-history> (noting that 34.8% of voters consists of non-partisan or minor party voters).

<sup>2</sup>NRS 293.175 specifies that only candidates for partisan office of a major political party can appear on primary ballot.

<sup>3</sup>Pursuant to NRS Chapter 293, primary elections are currently used as the nominating process for major political parties even though the elections are conducted by the government at taxpayer expense. NRS 293.175.

<sup>4</sup>NRS 293.175 specifies that only candidates for partisan office of a major political party can appear on primary ballot.

<sup>5</sup>Id.

<sup>6</sup><https://www.congressionalinstitute.org/2017/02/03/study-voters-frustrated-that-their-voices-are-not-heard/>; <https://www.uniteamerica.org/strategy/nonpartisan-primaries> (Address how elected officials must appeal and answer to the small minority of voters who participate in partisan primaries); [https://www.fairvote.org/research\\_rcvcampaigncivility](https://www.fairvote.org/research_rcvcampaigncivility)

<sup>7</sup>Initiative’s amendment to add Article 15, Section 17(1)(c) specifying that “[a]ny registered voter may cast a primary ballot for any candidate for partisan office regardless of the political party affiliation of the voter ....”

<sup>8</sup>Initiative’s amendment to add Article 15, Section 17(1)(c).

<sup>9</sup>Initiative’s amendment to add Article 15, Section 17(1)(c) specifying that “[a]ny registered voter may cast a primary ballot for any candidate for partisan office regardless of the political party affiliation of the voter ....”

<sup>10</sup>Initiative’s amendment to add Article 15, Section 18.

<sup>11</sup>Initiative’s amendment to add Article 15, Section 18(7), specifying that if no single candidate is the first ranked choice of 50% plus 1 of all votes, the tabulation process continues until the candidate with the most support among all voters is determined.

<sup>12</sup>Initiative’s amendment to add Article 15, Section 18(8).

<sup>13</sup>Initiative’s amendment to add Article 15, Section 18(7), specifying that if no single candidate is the first ranked choice of 50% plus 1 of all votes, the tabulation process continues until the candidate with the most support among all voters is determined.

<sup>14</sup>Initiative’s amendment to add Article 15, Section 18(7), specifying that if no single candidate is the first ranked choice of 50% plus 1 of all votes, the tabulation process continues until the candidate with the most support among all voters is determined. As such, candidates must now appeal to the majority of all voters, not just the partisan voters that can presently participate.

<sup>15</sup>*Id.*

## **REBUTTAL TO ARGUMENTS FOR PASSAGE**

Question 3’s jungle primary and confusing multi-stage general election proposal does nothing to address partisanship in Nevada’s political process, and will likely make things worse.

Instead, this initiative will fundamentally damage the traditional conduct of our elections, and it could function to shut out parties entirely from running general election candidates in some races. In many districts, the only choices in November might be between candidates of the same party, or among fewer parties’ candidates than currently.

In addition, if Question 3 passes, independent candidates not affiliated with the political parties would be prevented from launching a campaign in the general election, and would instead have to compete directly in expensive primaries against established party candidates. Nevadans need more quality voices and ideas in politics, but this initiative actually narrows voters’ options.

Question 3’s out-of-state special interest funders want to permanently lock this extreme change in our elections into our state Constitution, meaning this risky scheme would be nearly impossible to change or repeal, and the cost of future elections would increase.

This initiative’s result will be more money in toxic political campaigns and thousands of votes thrown away because of confused voters, with no improvement in our political system.

*The above rebuttal was submitted by the Ballot Question Committee composed of citizens opposed to this question as provided for in NRS 293.252. Committee members: Emily Persaud-Zamora (Chair) and Eric Jeng. This rebuttal can also be found at [www.nvsos.gov](http://www.nvsos.gov).*

## **ARGUMENTS AGAINST PASSAGE**

The changes to elections proposed by Question 3 do not put voters first. This initiative, funded by out-of-state millionaires and special interest groups, would completely overhaul elections in Nevada, making them more complicated and more time-consuming for voter participation.<sup>1</sup> It could cost Nevadans millions of taxpayer dollars to implement, and lock these changes into our state Constitution, making it nearly impossible to repeal if this scheme fails.<sup>2</sup>



“One person, one vote” is at the core of free and fair elections in America. Question 3 raises questions regarding whether it undermines that basic principle, and leaves some voters at risk of having votes ultimately not counted in the final tally.<sup>3</sup> For example, if a voter chooses to rank only one candidate, their ballot might be excluded from the final count – as if they didn’t show up for the election at all. Meanwhile, voters who selected multiple candidates will have their votes counted multiple times. In 2021, more than 140,000 ballots in New York City were declared “inactive” before the final round of tabulation and no longer factored into the ultimate vote count – nearly 15% of all ballots cast.<sup>4</sup>

Ranked-choice voting is a complex process that results in up to five times as many ballots uncounted because of errors.<sup>5</sup> Currently, Nevada’s voting process is straightforward: voters pick which candidate they support, and the candidate with the most votes wins. Ranked-choice voting makes casting ballots more confusing and tedious, and decreases participation in our elections.<sup>6</sup> In close races, it could take weeks to determine the winner, leading many voters to question the validity of the results.<sup>7</sup>

Question 3 would replace our traditional primary system with a California-style “jungle primary” system. This means candidates from a single political party can overwhelm the primary and shut out other political parties from even appearing on the November general election ballot. This is an extreme change that threatens the ability to have all viewpoints represented during a general election in Nevada.

Question 3 would enshrine a complicated, time-consuming, error-prone, and expensive new voting system into the *Nevada Constitution*. This constitutional change would be extremely difficult to repeal if the new system fails voters.

Our elections won’t be better if Nevadans are left questioning whether their vote will be counted in final tallies. Voters in other states and municipalities have recently rejected ranked-choice voting.<sup>8</sup> We encourage our fellow Nevadans to vote no on Question 3.

*The above argument was submitted by the Ballot Question Committee composed of citizens opposed to this question as provided for in NRS 293.252. Committee member: Emily Persaud-Zamora (Chair) and Eric Jeng. This rebuttal, with active hyperlinks, can also be found at [www.nvsos.gov](http://www.nvsos.gov).*

<sup>1</sup> <https://www.nvsos.gov/soscandidateservices/anonymousaccess/ViewCCEReport.aspx?syn=%252ff%252f9C1d9yf9pnbB28UmDwQ%253d%253d>

<sup>2</sup> <https://www.nvsos.gov/sos/home/showpublisheddocument/10568/637886493853600000>; <https://www.elections.alaska.gov/petitions/19AKBE/19AKBEStatementOfCosts.pdf>

<sup>3</sup> <https://www.reviewjournal.com/opinion/editorials/editorial-nevadans-should-be-wary-of-ranked-choice-voting-2616717/>

<sup>4</sup> <https://www.nytimes.com/interactive/2021/06/22/us/elections/results-nyc-mayor-primary.html>

<sup>5</sup> <https://commonwealthmagazine.org/politics/the-two-sides-of-ranked-choice-voting/>

<sup>6</sup> <https://news.sfsu.edu/news-story/ranked-choice-voting-linked-lower-voter-turnout>

<sup>7</sup> <https://www.nytimes.com/article/nyc-primary-results-explained.html>

<sup>8</sup> <https://www.wbur.org/news/2020/11/04/question-two-ranked-choice-voting-massachusetts-no>

## REBUTTAL TO ARGUMENTS AGAINST PASSAGE

The opposition statement above is filled with misleading claims. Political party bosses want to keep their power by stopping Question 3 – continuing to keep over 1/3 of voters from voting in Nevada’s closed primaries.<sup>1</sup>

Question 3 guarantees every Nevadan the right to vote in primaries, maximizing the principle of one person one vote.<sup>2</sup> Question 3 promotes better governance because elected officials will be held accountable to the majority of Nevadans, not just partisan extremists.<sup>3</sup>

In the general election, Question 3 lets voters choose just one candidate or rank up to five in order of preference, giving voters more say and the winning candidate will be the one with broadest support of all voters.<sup>4</sup> No votes are uncounted or excluded. Millions of U.S. voters outside Nevada already have such a right, including many Military voters.<sup>5</sup>

Question 3 necessitates no greater delay in ballots being counted, as we already have mail voting.<sup>6</sup>

Maximizing the right to vote is hardly complicated. Citizens prioritize choices everyday. Prioritizing those candidates so that the winner is most reflective of the will of voters — as opposed to party bosses — is what matters.

Vote YES ON Question 3 – to help fix a broken system.

*The above rebuttal was submitted by the Ballot Question Committee composed of citizens in favor of this question as provided for in NRS 293.252. Committee members: Sondra Cosgrove (Chair), Pat Hickey, and Doug Goodman. This argument, with active hyperlinks, can also be found at [www.nvsos.gov](http://www.nvsos.gov).*

<sup>1</sup> <https://thenevadaindependent.com/article/non-major-party-voters-now-make-up-majority-of-registered-nevada-voters-for-first-time-in-state-history> (noting that 34.8% of voters consists of non-partisan or minor party voters).

<sup>2</sup> Initiative’s amendment to add Article 15, Section 17(1)(c ) specifying that “[a]ny registered voter may cast a primary ballot for any candidate for partisan office regardless of the political party affiliation of the voter ....”

<sup>3</sup> Initiative’s amendment to add Article 15, Section 18(7), specifying that if no single candidate is the first ranked choice of 50% plus 1 of all votes, the tabulation process continues until the candidate with the most support among all voters is determined. As such, candidates must now appeal to the majority of all voters, not just the partisan voters that can presently participate.

<sup>4</sup> Id.

<sup>5</sup> [https://www.fairvote.org/where\\_is\\_ranked\\_choice\\_voting\\_used](https://www.fairvote.org/where_is_ranked_choice_voting_used)

<sup>6</sup> AB 321 (2021 Nevada Legislature).

## FISCAL NOTE

### FINANCIAL IMPACT – YES

#### OVERVIEW

The Statewide Constitutional Initiative Petition – Identifier: C-01-2021 (Initiative) proposes to amend various sections of the *Nevada Constitution* to make the following changes to the state’s election process:

1. All primary elections for partisan offices shall be held as open primaries.
2. The five candidates receiving the most votes at the primary election shall advance to the general election, regardless of the candidate's party affiliation.
3. General elections for partisan offices, which include United States Senator, United States Representative, Governor, Lieutenant Governor, Attorney General, Secretary of State, State Treasurer, State Controller, and state legislators, but excludes the offices of President and Vice President of the United States, shall be conducted by a ranked-choice ballot.

#### FINANCIAL IMPACT OF THE INITIATIVE

Pursuant to Article 19, Section 2 of the *Nevada Constitution*, an initiative proposing to amend the *Nevada Constitution* must be approved by the voters at two successive general elections in order to become a part of the *Constitution*. If this Initiative is approved by voters at the November 2022 and November 2024 General Elections, the provisions of the Initiative would become effective on the fourth Tuesday of November 2024 (November 26, 2024), when the votes are canvassed by the Supreme Court pursuant to NRS 293.395.

The following provisions of the Initiative have been identified as having a potential financial impact upon the state and local governments:

1. The provisions of the Initiative requiring that all primary elections for partisan offices be held as open primaries will result in a single sample ballot being produced for all registered voters for each primary election, irrespective of party affiliation, rather than separate sample ballots for voters of each political party. Although these provisions will eliminate the need for local governments to prepare separate sample ballots for each major political party, the addition of all candidates for each partisan race to all ballots, regardless of party affiliation, may result in an increase in the number of pages required to print each sample ballot, thereby potentially increasing the costs borne by local governments to provide those sample ballots.

Because the number of candidates who may choose to run for each partisan office in future primary elections cannot be predicted, the size of the sample ballot sent to each registered voter, and the resultant financial impact upon local governments, cannot be determined with any reasonable degree of certainty.

2. The provisions of the Initiative requiring that the five candidates receiving the most votes at the primary election shall advance to the general election, regardless of the candidate's party affiliation, may also affect the number of candidates appearing on the sample ballot produced for registered voters at each general election and, therefore, may increase the number of pages required to print each sample ballot for registered voters at any general election held in this state.

Because the number of candidates who may choose to run for each office in future elections cannot be predicted, the potential increase to the size of the sample ballot that is sent to each registered voter before each general election, as well as the potential financial impact upon local governments that may result from these changes to the size of the sample ballot, cannot be determined with any reasonable degree of certainty.

3. The provisions that require general elections for certain partisan offices specified within the Initiative be conducted using a ranked-choice ballot will increase costs for the state and local governments, beginning with the general election that would be held in November 2026, if the Initiative is approved by voters at the November 2022 and November 2024 general elections.

In December 2021, the Secretary of State's Office provided information to the Fiscal Analysis Division relating to potential costs relating to the implementation of ranked-choice voting. This information, which was obtained with the cooperation of local governments, estimated one-time expenditures by the state and local governments of approximately \$3.2 million beginning in FY 2025, prior to the November 2026 General Election, relating to voter outreach and education, increased ballot stock costs, personnel expenses, equipment, software and programming costs for voting machines, and updates to training materials.

The Secretary of State's Office additionally estimated ongoing expenditures relating to the implementation of ranked-choice voting of approximately \$57,000 per fiscal year, relating to the payment of license fees to the vendors supplying election software to each of Nevada's seventeen counties. The information provided also indicated that there may be additional ongoing expenditures relating to increased ballot stock that would need to be used by the counties for each primary and general election, depending on the number of individuals who run for the offices of United States Senator, United States Representative, Governor, Lieutenant Governor, Attorney General, Secretary of State, State Treasurer, State Controller, and the State Legislature. However, because the number of individuals who may run for these offices in any given election cannot be predicted, the resultant impact upon ongoing expenditures for the state and local governments cannot be determined with any reasonable degree of certainty.

Based on the information provided by the Secretary of State's Office, in cooperation with affected local governments, the Fiscal Analysis Division has determined that the implementation of the Initiative will result in additional one-time and ongoing expenditures for the state and local governments following its effective date. However, the Secretary of State's estimates of these costs outlined in this financial impact statement were based on information available in December 2021. The Fiscal Analysis Division cannot easily estimate the costs associated with the implementation and administration of the Initiative beginning with the 2026 election cycle; therefore, the actual impacts upon one-time and ongoing expenditures that would be borne by the state and local governments in FY 2025 and future fiscal years cannot be determined with any reasonable degree of certainty.

Prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau – May 20, 2022

## STATE QUESTION NUM. 4

Amendment to the Ordinance of the *Nevada Constitution* and the *Nevada Constitution*

Assembly Joint Resolution No. 10 of the 81st Session

Shall the Ordinance of the *Nevada Constitution* and the *Nevada Constitution* be amended to remove language authorizing the use of slavery and involuntary servitude as a criminal punishment?

Yes .....

No .....

### EXPLANATION & DIGEST

**EXPLANATION**— This proposed amendment removes from the Ordinance of the *Nevada Constitution* and from the *Nevada Constitution* the language that allows for slavery or involuntary servitude as a punishment for crimes. “Slavery,” as defined by Black’s Law Dictionary, is a situation in which one person has absolute power over the life, fortune and liberty of another person. For the purposes of a federal statute prohibiting involuntary servitude as a means of enforcing a similar prohibition against involuntary servitude in the *United States Constitution*, the United States Supreme Court defined involuntary servitude to mean the use or threat of physical restraint or physical injury, or coercion through law or the legal process, to force a person to work. *United States v. Kozminski*, 487 U.S. 931, 952 (1988)

Currently, Article I, Section 17 of the Ordinance of the *Nevada Constitution* and the *Nevada Constitution* prohibit slavery and involuntary servitude, except as punishment for a crime for which a person has been convicted. This amendment removes this exception, clarifying that slavery and involuntary servitude are prohibited in all circumstances.

**A “Yes” vote would prohibit the use of slavery and involuntary servitude as a punishment for a crime.**

**A “No” vote would maintain the current language authorizing the use of slavery or involuntary servitude as a punishment for a crime.**

**DIGEST**—As included in the original Ordinance of the *Nevada Constitution* and the *Constitution of the State of Nevada*, slavery and involuntary servitude are prohibited, except as punishment for a crime. This resolution proposes to amend the Ordinance of the *Nevada Constitution* and the *Nevada Constitution* to remove language authorizing the use of slavery and involuntary servitude as a criminal punishment.



## **ARGUMENTS FOR PASSAGE**

Slavery and involuntary servitude are morally unacceptable and should not exist in any form, even in our prison system. This form of punishment for crime has a history of discrimination and lack of respect for basic human rights and has had disproportionate and hurtful impacts. Nevada is not the only state considering this change. In recent years, seven of the 23 states that permitted slavery or involuntary servitude as forms of criminal punishment in their state constitutions removed this language. By voting for this ballot question, Nevadans are signaling that we no longer accept this hurtful and outdated form of punishment in our most important legal document.

In our prison system, offenders have the opportunity to volunteer for work in prison, earning work credits towards their sentences or wages that go toward, among other things, restitution, child support, and commissary. This change is not intended to impact those voluntary work programs. Removing language authorizing the use of slavery or involuntary servitude as punishment for crime would get rid of hurtful and offensive language in our *Constitution* while allowing voluntary work programs to continue.

Vote “Yes” on Question 4 and abolish slavery from the *Nevada Constitution* once and for all.

## **ARGUMENTS AGAINST PASSAGE**

Proponents of Question 4 want voters to believe that this change to the *Nevada Constitution* will not negatively affect the criminal justice system. However, this ballot question could lead to unintended consequences within the criminal justice system relating to prison work requirements, community service, and parole and probation.

Removing the language may create legal uncertainty in the State around current offender work practices. The uncertainty arising from the passage of Question 4 could impact prison work assignments, such as clerks, cooks, boiler operators, and porters that provide the basic labor to meet the institutions’ operational needs. Additionally, offenders who voluntarily participate in work programs that provide life skills, job training, and rehabilitation and offenders who chose community service as an alternative to incarceration may lose these opportunities.

Vote “No” on Question 4 against this unnecessary change to the *Nevada Constitution*.

## FISCAL NOTE

### **Financial Impact—Cannot Be Determined**

The provisions of Question 4 remove existing provisions in the Ordinance of the *Nevada Constitution* and Article 1, Section 17 of the *Nevada Constitution* that allow slavery and involuntary servitude to be utilized as a criminal punishment. If this ballot question is approved by the voters, the removal of this exception may require the State and local governments to revise laws, policies or procedures relating to prison labor, parole and probation, community service and other programs that may require labor to be performed by an offender as a condition of his or her sentence, if it is determined that the existing laws, policies or procedures may be in violation of the *Nevada Constitution*.

To the extent that any laws, policies or procedures would need to be revised, the changes may have a financial impact upon the State or local governments utilizing these programs. However, because it is not known what changes may be required, if any, to comply with these provisions, nor can the changes that would be made by the State or a local government, if any, be predicted, the resultant effect on the State or local governments cannot be determined with any reasonable degree of certainty.

**STATE QUESTION NUM. 5**

Amendment to the Sales and Use Tax Act of 1955

Senate Bill 428 of the 82nd Session

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by this Act on the gross receipts from the sale and the storage, use or other consumption of diapers?

Yes .....

No .....

**EXPLANATION & DIGEST**

**EXPLANATION**— This proposed amendment to the Sales and Use Tax Act of 1955 would exempt from the taxes imposed by this Act the gross receipts from the sale and storage, use or other consumption of diapers.

If this proposal is adopted, the Legislature has provided that the Local School Support Tax Law and certain analogous taxes on retail sales will be amended to provide the same exemptions.

Additionally, the Legislature has provided that in administering these sales and use tax exemptions for diapers, the term “diaper” will mean any type of child or adult diaper.

Finally, the Legislature has provided that these sales and use tax exemptions for child and adult diapers will become effective on January 1, 2025, and expire by limitation on December 31, 2050.

**A “Yes” vote would exempt child and adult diapers from the Sales and Use Tax Act of 1955, the Local School Support Tax Law and certain analogous sales and use taxes.**

**A “No” vote would keep the current provisions of the Sales and Use Tax Act of 1955, the Local School Support Tax Law and certain analogous sales and use taxes.**

**DIGEST**—The Sales and Use Tax Act of 1955 imposes taxes on the gross receipts from the sale and storage, use or other consumption of all tangible personal property in this State unless the property is exempt from such taxation. Because the Sales and Use Tax Act of 1955 was approved by the voters at a referendum election as prescribed by the *Nevada Constitution*, the Act cannot be amended, annulled, repealed, set aside, suspended or in any way made inoperative unless such action is also approved by the voters at an election. This ballot measure would amend the Sales and Use Tax Act of 1955 by creating an exemption from sales and use taxes for diapers. This ballot measure would decrease public revenue because diapers would no longer be subject to sales and use taxes.

Under existing laws, additional sales and use taxes are imposed by: (1) the Local School Support Tax Law which provides revenue for the support of local schools; and (2) other tax laws which provide revenue for the support of counties, cities, towns, special and local districts, regional agencies and authorities, other political subdivisions and specific projects

and purposes. This ballot measure would change those existing laws by creating exemptions from sales and use taxes for diapers.

This ballot measure defines the term “diaper” for purposes of these exemptions to mean any type of diaper intended for use by a child or an adult, including, without limitation, a disposable diaper.

Under existing provisions of the *Nevada Constitution*, when any measure enacts exemptions from sales and use taxes, the measure must provide a specific date on which the exemptions will cease to be effective. Because this ballot measure would enact exemptions from sales and use taxes for diapers, this ballot measure provides that the exemptions will cease to be effective on December 31, 2050.

### **ARGUMENTS FOR PASSAGE**

All diapers should be exempt from Nevada’s sales and use taxes to increase their affordability and access. These products are considered basic healthcare necessities for families with young children and for adults experiencing incontinence. Without a sufficient supply of clean diapers, babies are at risk for a host of illnesses, including skin infections, rashes, urinary tract infections and viral meningitis. Adults with conditions that require the use of an adult diaper face similar health risks without access to diapers, and additionally face risks of social isolation—which is linked to poorer health outcomes—from avoiding activities with family or friends.

The sales and use taxes on diapers place a financial burden on low-income families and other individuals who pay a larger percentage of their income each month on these essential goods. Child and adult diapers need to be more accessible, and eliminating these taxes will make them more affordable. Each year, Nevada families spend, on average, \$1,000 on diapers per child and pay up to \$84 in sales tax on those diapers. With the yearly tax savings from the passage of this ballot measure, Nevada families will be able to afford roughly one additional month supply of diapers or put that money toward other necessities. Adults with conditions requiring the use of diapers will receive similar tax relief.

Diapers are already exempt from sales and use taxes in 20 other states and an additional 5 that do not have sales and use taxes. In some states, such as Texas and Virginia, diapers are exempt specifically because they are considered necessities.

Ensure that Nevadans of all ages who rely on diapers have more affordable access to this basic healthcare necessity. Vote “Yes” on Question 5.

### **ARGUMENTS AGAINST PASSAGE**

Exempting diapers from Nevada’s sales and use taxes will result in less revenue for the State and local governments and reduce funding for public schools. Passage of Question 5 is anticipated to reduce sales tax revenues by at least \$400 million between January 1, 2025, through the sunset date of December 31, 2050, which will adversely affect the provision

of State and local governmental services, including K-12 education. Additionally, State and local government funding, including funding for public schools, will no longer benefit from additional sales tax revenue generated from diapers purchased in Nevada by tourists and other nonresidents.

This ballot measure will narrow the tax base by reducing the types of goods that can be taxed, creating the potential for more volatility in sales and use tax revenue and complicating the administration of these taxes. A broader tax base generally leads to lower tax rates overall and is better suited to accommodate upturns and downturns in the economy, which is the opposite of what this ballot measure achieves. Question 5 is not consistent with sound tax policy.

Products sold in Nevada are generally subject to sales and use taxes regardless of who buys or uses them. For example, other products that are considered necessities, such as soap and toothpaste, are not exempt from Nevada sales and use taxes. Chipping away at tax revenues to benefit specific groups of people will limit the services the State and local governments can provide to all Nevadans.

Do not approve yet another tax exemption that violates sound tax policy and decreases revenue for public services. Vote “No” on Question 5.

## **FISCAL NOTE**

### **Financial Impact—Yes**

Under current law, diapers, defined as any type of child or adult diaper, are considered tangible personal property subject to state and local sales and use taxes in the State of Nevada. If Question 5 is approved by the voters, an exemption from state and local sales and use taxes for diapers purchased in the State of Nevada would be provided, which would reduce the revenue received by the State and local governments, including funding for public schools, during the last six months of Fiscal Year 2025 (January 1, 2025, through June 30, 2025), all of Fiscal Years 2026 through 2050 (July 1, 2026, through June 30, 2050), and the first six months of Fiscal Year 2051 (July 1, 2050, through December 31, 2050).

According to the data company Statista, the consumption of child and adult diapers in the United States is estimated at approximately \$12.3 billion in 2024. The population of Nevada, according to the United States Bureau of the Census, currently makes up approximately 0.95 percent of the national population; thus, assuming that consumption of diapers in Nevada is consistent with total national expenditures, approximately \$117.3 million in diapers will be purchased in Nevada during 2024.

Had this exemption been effective during this calendar year, the exemption of approximately \$117.3 million in diapers from the combined statewide sales and use tax rate of 6.85 percent would have resulted in the following estimated revenue reductions for each component of the combined rate:



<b>Combined Statewide Sales &amp; Use Tax Rate Component</b>	<b>Tax Rate</b>	<b>Recipient of Revenue</b>	<b>Estimated Revenue Loss per Fiscal Year</b>
State Sales Tax	2.00%	State General Fund	\$2.3 million
Local School Support Tax (LSST)	2.60%	State Education Fund	\$3.0 million
Basic City-County Relief Tax (BCCRT)	0.50%	Counties, cities, towns, and other local government entities	\$0.6 million
Supplemental City-County Relief Tax (SCCRT)	1.75%	Counties, cities, towns, and other local government entities	\$2.0 million
<b>TOTAL</b>	<b>6.85%</b>		<b>\$7.9 million</b>

The estimated revenue loss for each component of the combined statewide sales and use tax rate represents approximately 0.13 percent of the estimated revenue collected for each of these components, based on the Economic Forum’s forecast for the 2 percent state sales and use tax in Fiscal Year 2024.

In addition to the statewide taxes described above, 13 of Nevada’s 17 counties (Carson City, Churchill, Clark, Douglas, Elko, Lander, Lincoln, Lyon, Nye, Pershing, Storey, Washoe and White Pine) impose one or more optional local sales tax rates for authorized uses. Based on the assumptions above and an average statewide sales and use tax rate of 8.234 percent, it is estimated that the exemption would additionally reduce total revenue generated for the counties imposing optional local sales tax rates by approximately \$1.6 million.

Additionally, under current law, Nevada’s Department of Taxation retains commissions, which are deposited in the State General Fund, for the cost of collecting sales and use taxes for local governments and school districts. The commissions are collected at a rate of 0.75 percent for the LSST and a rate of 1.75 percent for the BCCRT, SCCRT and the optional local sales taxes. It is estimated that the exemption of approximately \$117.3 million in taxable sales would reduce the commissions generated for the State General Fund by approximately \$97,000.

Finally, the State and local governments, including public schools, may lose additional sales tax revenue from this exemption for diapers purchased in Nevada by tourists and other nonresidents. However, the amount of these products that may be purchased by such nonresidents, and the resulting loss in revenue to these governmental entities, cannot be determined with any reasonable degree of certainty.

Note that the revenue loss to the State and local governments, including public schools, illustrated in the table and narrative above are estimates based on estimated sales of diapers and the State’s population in 2024. The actual revenue loss to the State and local governmental entities during the 26 years when this exemption would be effective (January 1, 2025, through December 31, 2050) may be higher or lower in any given fiscal year, depending on the number of exempt products that are actually purchased and the price of those products. Additionally, changes in the statewide population and the number of nonresidents purchasing these products may affect the actual reduction in sales and use tax revenue.

Additionally, the estimated revenue loss described in this fiscal note does not make any assumptions regarding whether consumers who are not paying sales and use tax on the purchase of diapers will use that savings to purchase other tangible personal property subject to the sales and use tax or will engage in other activities that are subject to a state or local tax in Nevada. Although it is possible that taxpayers will use these savings towards other activities that may generate additional revenue for the State or a local government, the types of taxable activities, the amount of revenue that may be generated, and the recipients of this revenue cannot be determined with any reasonable degree of certainty.

Nevada's Department of Taxation has indicated that no additional funding would be required to implement and administer this exemption for diapers from the state and local sales and use taxes.

## STATE QUESTION NUM. 6

Amendment to the *Nevada Constitution*

Initiative Petition C-05-2023

Should the *Nevada Constitution* be amended to create an individual’s fundamental right to an abortion, without interference by state or local governments, whenever the abortion is performed by a qualified healthcare professional until fetal viability or when necessary to protect the health or life of the pregnant individual at any point during the pregnancy?

Yes .....

No .....

### EXPLANATION & DIGEST

**EXPLANATION**— This initiative, if approved by the voters, amends the *Nevada Constitution* to create a constitutional right to abortion.

This right to abortion would apply from the start of a person’s pregnancy up until the start of “fetal viability,” unless the pregnant person needs medical care to protect that person’s life or health, in which case the right applies throughout the pregnancy. “Fetal viability” means “the point in pregnancy when, in the professional judgment of the patient’s treating health care practitioner, there is a significant likelihood of the fetus’ sustained survival outside the uterus without the application of extraordinary medical measures.”

The initiative makes clear that the State of Nevada, including county and city governments in Nevada, generally cannot not interfere with this right. But a state, county, or city government can interfere with the right if there is a “compelling state interest” in doing so. A “compelling state interest” exists only if the government uses the least restrictive means to protect or improve the pregnant person’s life or health in ways that follow clinical standards of practice.

Lastly, this proposed right to abortion does not require or force any individual in Nevada to have an abortion. Instead, it creates a right that allows an individual to make their own decision.

**A “Yes” vote would create a new section of the *Nevada Constitution* to establish a person’s constitutional right to abortion, so that a person can make decisions about matters relating to abortion and reproductive healthcare, without interference from state or local governments.**

**A “No” vote would keep the *Nevada Constitution* in its current form and would not impact the availability of abortion as a statutory right under Nevada law.**

**DIGEST**—Existing law states that abortions are legal in Nevada and must occur within 24 weeks after the start of the pregnancy. An exception currently exists to allow an abortion after 24 weeks if a physician reasonably believes that an abortion is necessary to preserve the pregnant person’s life or health. Existing law also requires that abortions performed after the 24th week of pregnancy be performed in a hospital licensed by the State of Nevada.

If approved by the voters, this ballot measure would add a new section to Article 1 of the Nevada Constitution with the following information.

Section 1 of this amendment to the *Nevada Constitution* would create a “fundamental right to abortion.” This means that the *Nevada Constitution* would make abortion a legal option for all individuals, not just Nevadans, that is protected by the *Nevada Constitution*. The proposed amendment also includes the right to have an abortion procedure done by a qualified healthcare professional.

The amendment proposes that the right to an abortion would extend until “fetal viability, or when needed to protect the life or health of the pregnant patient.” “Fetal viability” means “the point in pregnancy when, in the professional judgment of the patient’s treating health care practitioner, there is a significant likelihood of the fetus’ sustained survival outside the uterus without the application of extraordinary medical measures.”

If the abortion would be necessary to protect the pregnant person’s life or health, the proposed amendment allows an abortion procedure to be carried out after the start of fetal viability.

The proposed amendment would also generally prevent the State of Nevada or any of its political subdivisions (e.g., the Nevada Legislature, county and city governments) from interfering with the constitutional right to abortion. State and local governments can interfere with this right only if they have a “compelling state interest” in doing so. A “compelling state interest” exists only if the government uses the least restrictive means to protect or improve the pregnant person’s life or health in ways that follow clinical standards of practice.

Section 2 of the proposed constitutional amendment states that if any part of the amendment is challenged in court, then the rest of the amendment is not affected and remains in force. This section ensures that the right to abortion is protected to the greatest extent possible in the event of future lawsuits.

## **ARGUMENTS FOR PASSAGE**

Decisions about abortion should be left to women and qualified healthcare professionals, who take a pledge to act in their patients’ best interest. When it comes to something as personal and complicated as pregnancy, politicians are never more qualified to make healthcare decisions than women and their doctors. That’s why it is so important to vote YES on this amendment.

People across Nevada are voting YES because:

- YES protects doctors so that they will never have to risk jail time just to treat the patient in front of them<sup>1</sup>.
- Extreme abortion bans are already in place across the country – from Texas<sup>2</sup> to Florida<sup>3</sup> to right next door in Utah and Arizona – and they are having dangerous effects. A 10-year-old girl from Ohio who was raped had to travel to Indiana to get the abortion she needed<sup>4</sup>, and in Texas, one woman who miscarried lost liters of blood and had to go on a breathing machine before doctors could legally help her<sup>5</sup>. YES protects the right to abortion in our state for good, so these tragic stories can never happen here.

- YES establishes a permanent layer of protection<sup>6</sup> so that no matter who holds office in our state, extreme abortion bans<sup>7</sup> cannot become law in Nevada.

YES keeps families – not politicians – in charge of their own healthcare decisions, so that women can make these personal decisions in consultation with their doctors and those they love and trust.

We should trust women and doctors to make the right decisions for their own situations without government getting involved. If this amendment fails, future generations could have fewer rights and freedoms than their parents and grandparents<sup>8</sup>. Vote YES to keep politicians out of our personal, private decisions.

Question 6 has no fiscal or environmental impact.

<sup>1</sup>Pierson, Brenden. “Texas AG Threatens to Prosecute Doctors in Emergency Abortion | Reuters.” *Reuters*,\*\*\*.reuters.com/legal/texas-judge-allows-woman-get-emergency-abortion-despite-state-ban-2023-12-07/.Accessed 25 July 2024.

<sup>2</sup>Weber, Paul J., and Jamie Stengle. “Texas Governor Defends Abortion Law with No Rape Exceptions.” *AP News*, AP News, 8 Sept. 2021, apnews.com/article/health-texas-dallas-laws-greg-abbott-3717a0258b598eba06bb1baf90b645f4.

<sup>3</sup>Fischer, David, and Stephany Matat. “Florida’s 6-Week Abortion Ban Takes Effect as Doctors Worry Women Will Lose Access to Health Care.” *AP News*, AP News, 1 May 2024, apnews.com/article/florida-abortion-ban-9509a806453e1eab50d118aaecffa2f1.

<sup>4</sup>Helmore, Edward. “10-Year-Old Rape Victim Forced to Travel from Ohio to Indiana for Abortion.” *The Guardian*, Guardian News and Media, 3 July 2022, \*\*\*.theguardian.com/us-news/2022/jul/03/ohio-indianaabortion-rape-victim.

<sup>5</sup>Tanner, Lindsey. “Abortion Laws Spark Profound Changes in Other Medical Care.” *AP News*, AP News, 16 July 2022, apnews.com/article/abortion-science-health-medication-lupuse4042947e4cc0c45e38837d394199033.

<sup>6</sup>From constitutional amendment text: “All individuals shall have a fundamental right to abortion... The right established by this section shall not be denied, burdened, or infringed upon...”

<sup>7</sup>Lieb, David A., and Geoff Mulvihill. “Missouri Lawmakers Propose Allowing Homicide Charges for Women Who Have Abortions.” *PBS*, Public Broadcasting Service, 8 Dec. 2023,\*\*\*.pbs.org/newshour/politics/missouri-lawmakers-propose-allowing-homicide-charges-for-women-whohave-abortions.

<sup>8</sup>Pfannenstiel, Kyle. “Idaho Is Losing Ob-Gyns after Strict Abortion Ban. but Health Exceptions Unlikely This Year. • Idaho Capital Sun.” *Idaho Capital Sun*, 5 Apr. 2024, idahocapitalsun.com/2024/04/05/idaho-is-losingob-gyns-after-strict-abortion-ban-but-health-exceptions-unlikely-this-year/.

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## **REBUTTAL TO ARGUMENTS FOR PASSAGE**

Do you want courts and judges making decisions about pregnancy instead of women and doctors?<sup>1</sup>

Vote NO to stop courts from invading your personal, private medical decisions.

Vote NO to protect our current abortion laws.<sup>2</sup> There literally cannot be “*any reasonable degree of certainty*”<sup>3</sup> *what laws will change or how much you will have to pay to fund abortion* with Question 6. Vote NO.

Do you want to spend *millions of taxpayer dollars* to fund abortions through all 9-months of pregnancy? Do you want to write a *blank check to use taxpayer money to pay for abortions*?<sup>4</sup> Last year, California spent *\$200 million*<sup>5</sup> on an abortion- funding package to pay for abortions<sup>6</sup> and even to create a website explaining how to have the state pay for an abortion “at no cost to you.”<sup>7</sup> Don’t want that policy? Vote NO.

Here's a list of people NOT mentioned in Question 6:

- Women and girls – No specific protection.
- Mothers and parents – No specific protection.
- Doctors – No specific protection.

A young mother in Las Vegas recently bled to death after taking abortion pills.<sup>8</sup> Protect our current law, women and doctors, keep the courts out of our personal lives, and vote NO.

<sup>1</sup>Silver State Hope Fund vs. *The State of Nevada ex rel. Nevada Dept. of Health and Human Services, Division of Health Care Financing and Policy*, (Case NO. A-23-876702-W), Eighth Judicial District Court Clark County, Nevada (lawsuit financed by the ACLU to force Nevada taxpayers to pay for more abortions as a result of the “yes” vote for Question 1 on the 2022 Ballot).

<sup>2</sup>The Nevada Legislative Counsel Bureau (Aug. 1, 2024)  
<https://www.nvsos.gov/sos/home/showpublisheddocument/14294/638581076670730000>.

<sup>3</sup>The Nevada Legislative Counsel Bureau (Aug. 1, 2024)  
<https://www.nvsos.gov/sos/home/showpublisheddocument/14294/638581076670730000> (this nonpartisan government body analyzed the language of Question 6 and concluded that “it is not known how the Legislature may revise existing laws if they are determined to not comply with these provisions, the financial effect upon the State or local governments cannot be determined with any reasonable degree of certainty”).

<sup>4</sup>The Nevada Legislative Counsel Bureau (Aug. 1, 2024)  
<https://www.nvsos.gov/sos/home/showpublisheddocument/14294/638581076670730000> (concluding that the financial impact of a “yes” vote on Question 6 simply “cannot be determined”).

<sup>5</sup>Gov. Gavin Newsom, “New Protections for People Who Need Abortion Care and Birth Control, *Bill package builds upon more than \$200 million in state funding to create abortion.ca.gov, cover uninsured care,*” <https://www.gov.ca.gov/2022/09/27/new-protections-for-people-who-need-abortion-care-and-birthcontrol/>.

<sup>6</sup>California Abortion Access: How to Pay for an Abortion, Official Website of the State of California, <https://abortion.ca.gov/getting-an-abortion/how-to-pay-for-an-abortion/index.html>.

<sup>7</sup>California Abortion Access: How to Pay for an Abortion, Official Website of the State of California, <https://abortion.ca.gov/getting-an-abortion/how-to-pay-for-an-abortion/index.html>.

<sup>8</sup>“Nevada woman’s death after taking abortion pills spurs lawsuit, safety fears,” *Washington Times* (Sept. 28, 2023) <https://www.washingtontimes.com/news/2023/sep/28/nevada-womans-death-after-taking-abortionpills-sp/>.

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## **ARGUMENTS AGAINST PASSAGE**

Vote NO to stop Question 6 from re-writing our State Constitution.

Vote No to stop Question 6 from writing a blank check to fund unlimited, 9-month abortions using taxpayer money.<sup>1</sup>

Question 6 may *force you the taxpayer to pay for abortions.*<sup>2</sup> The cost and fiscal impact of Question 6 cannot be determined:<sup>3</sup> It may cost taxpayers MORE than *\$120-million-dollars every year.*<sup>4</sup>

Vote NO to protect our current abortion law. Abortion is legal in Nevada.<sup>5</sup> Currently, doctors can do abortions—without restriction—up to 24 weeks (6 months).<sup>6</sup> After that, it’s also allowed to save the mom’s life or health.<sup>7</sup>



Our current law is more pro-choice than *Roe v. Wade*.<sup>8</sup> Only voters can change our state's abortion law, and it hasn't changed in decades.<sup>9</sup> Unlike Nevada, other states have recently changed their abortion laws, and "*litigation has exploded*."<sup>10</sup> Vote NO to keep the courts out of private, personal decisions.<sup>11</sup>

If you like the current law, protect it: Vote NO. If you don't like the current law, vote NO so it's not even harder to fix.<sup>12</sup>

Question 6 has no bright-line rule saying when abortion is legal. Is it always legal at 4 months? 6 months? 9 months? Our current law is clear. Question 6 is not.

Question 6 has no bright-line rule saying when taxpayers must pay for abortions. Do taxpayers pay for an optional abortion at 9 months? Our current law is clear. Question 6 is not.

What about doctors? Can a non-doctor perform a surgical abortion at 9 months outside a hospital? Question 6 may not stop this, but the current law protects women. *Vote NO*.

What about parents? Can a non-doctor perform a secret surgical abortion on a 13-year-old girl? Question 6 may not stop this, but the current law protects children and parents. *Vote NO*.

When laws are unclear, the result is expensive lawsuits.<sup>13</sup> The legal, fiscal and environmental impacts of Question 6 are unknown.<sup>14</sup> Lawsuits cost taxpayers money.<sup>15</sup>

Vote NO because Question 6 is:

- *Dangerous*: It lets people who aren't doctors do abortions.
- *Wrong*: It allows abortions through all 9 months of pregnancy.
- *Harmful*: It strips out rules that keep women safe.
- *Expensive*: It may cause lawsuits and cost millions to fund abortions.
- *Unwanted*: It changes our current abortion laws which are clear.

Keep our laws clear. Keep tax spending transparent. Keep courts out of abortion. Keep decisions between women and doctors. *Vote NO*.

<sup>1</sup>The total cost cannot be known, and a single abortion can cost "\$15,000 or more" according to the State of Nevada Division of ("DPBH"), "Abortion Information for Nevadans," <https://dpbh.nv.gov/Programs/MIP/AbortionInNevada/> (For a "later pregnancy" using "induction abortion" procedure to "induce labor and delivery," the cost is "\$8,000 to \$15,000 or more" for each delivery, labor and abortion procedure)

<sup>2</sup>The Nevada Legislative Counsel Bureau (Aug. 1, 2024), <https://www.nvsos.gov/sos/home/showpublisheddocument/14294/638581076670730000> (this non-partisan government body analyzed the language of Question 6 and concluded that "it is not known how the Legislature may revise existing laws if they are determined to not comply with these provisions, the financial effect upon the State or local governments cannot be determined with any reasonable degree of certainty).

<sup>3</sup>See Notes 1-2.

<sup>4</sup>An abortion in Nevada can cost anywhere from "\$500" for a chemical abortion to "\$15,000 or more" for an induction abortion, according to the State of Nevada Division of ("DPBH"), "Abortion Information for Nevadans," <https://dpbh.nv.gov/Programs/MIP/AbortionInNevada/>; *The Nevada Independent*, "Indy Explains: What happens to Nevada's abortion laws if Roe is overturned?," (May 2, 2022), <https://thenevadaindependent.com/article/indy-explains-what-happens-to-nevadas-abortion-laws-if-roe-is-overturned> (estimating that approximately 8,000 to 10,000 abortions were performed annually in Nevada between 2017 and 2019, with the predication that more would follow if Nevada became an abortion "refuge.").

<sup>5</sup>See Nevada Revised Statute (NRS) § 442.250 (Question 7 on the 1990 Nevada Ballot).

<sup>6</sup>Nevada Division of Public and Behavioral Health (“DPBH”), “Abortion Information for Nevadans,” <https://dpbh.nv.gov/Programs/MIP/AbortionInNevada/>.

<sup>7</sup>NRS § 442.250

<sup>8</sup>*The Nevada Independent*, “Indy Explains: What happens to Nevada’s abortion laws if Roe is overturned?” (May 2, 2022), <https://thenevadaindependent.com/article/indy-explains-what-happens-to-nevadas-abortion-laws-if-roe-is-overturned>

<sup>9</sup>See Notes 5-8.

<sup>10</sup>*Reuters*, “Abortion rights: Tracking state lawsuits two years after Roe reversal” (“Nearly two years after the U.S. Supreme Court overturned its landmark 1973 ruling in *Roe v. Wade*, litigation over abortion has exploded”), <https://www.reuters.com/world/us/us-abortion-rights-still-flux-two-years-after-roe-reversal-2024-06-17/>.

<sup>11</sup>For example, *Silver State Hope Fund vs. The State of Nevada ex rel. Nevada Dept. of Health and Human Services, Division of Health Care Financing and Policy*, (Case NO. A-23-876702-W), Eighth Judicial District Court Clark County, Nevada (lawsuit to force Nevada taxpayers to pay for more abortions as a result of the “yes” vote for Question 1 on the 2022 Ballot).

<sup>12</sup>See above Notes 10-11.

<sup>13</sup>See Notes 10-11.

<sup>14</sup>See Note 1.

<sup>15</sup>See Notes 10-11.

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## **REBUTTAL TO ARGUMENTS AGAINST PASSAGE**

The people against this amendment are lying to scare voters. Nevadans know that a woman may end a pregnancy for many different reasons. We also know that women and doctors do not decide on an abortion later in pregnancy unless there is a serious reason, like a risk to her life or pregnancy.

And this amendment does nothing to change parental rights in Nevada, because we all want young people to get the support they need from those who love them when making decisions.

All this amendment does is ensure families – not politicians – are in charge of their own health care decisions and can make the right choice for their unique situations without government getting in the way.

When families are making difficult, personal medical decisions, one-size-fits all laws don’t work. As bans across the country are already putting lives at risk, this amendment adds a permanent layer of protection for abortion rights in Nevada so that no matter who holds office in our state, these extreme bans cannot become law here.

Again, this amendment has no fiscal or tax implications.

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## FISCAL NOTE

### FINANCIAL IMPACT – CANNOT BE DETERMINED

#### OVERVIEW

The Statewide Constitutional Initiative Petition – Identifier: C-05-2023 (Initiative) proposes to amend Article 1 of the *Nevada Constitution* by adding a new section, designated as Section 25, establishing a fundamental right to abortion performed or administered by a qualified health care practitioner until fetal viability, or when needed to protect the life or health of the pregnant patient, without interference from the state or its political subdivisions, unless the denial of that right is justified by a compelling state interest that is achieved by the least restrictive means.

#### FINANCIAL IMPACT OF THE INITIATIVE

Pursuant to Article 19, Section 2 of the *Nevada Constitution*, an initiative proposing to amend the *Nevada Constitution* must be approved by the voters at two successive general elections in order to become a part of the Constitution. If this Initiative is approved by voters at the November 2024 and November 2026 General Elections, the provisions of the Initiative would become effective on the fourth Tuesday of November 2026 (November 24, 2026), when the votes are canvassed by the Supreme Court pursuant to NRS 293.395.

If this Initiative is approved by the voters at the November 2024 and November 2026 General Elections, the Legislature may be required to evaluate existing laws governing abortion to determine whether they are in compliance with the provisions of this amendment. If it is determined that existing laws are not in compliance, it is possible that the amount of resources utilized by the State or local governments for the administration or enforcement of new abortion laws that would comply with these provisions may be affected.

However, because it is unknown what laws, if any, may not be in compliance with the provisions of the Initiative, nor is it known how the Legislature may revise existing laws if they are determined to not comply with these provisions, the financial effect upon the State or local governments cannot be determined with any reasonable degree of certainty.

Prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau – August 1, 2024

## STATE QUESTION NUM. 7

Amendment to the *Nevada Constitution*

Initiative Petition C-02-2023

Should the *Nevada Constitution* be amended to require voters to either present photo identification to verify their identity when voting in-person or to provide certain personal information to verify their identity when voting by mail ballot?

Yes .....

No .....

### EXPLANATION & DIGEST

**EXPLANATION**— This initiative, if enacted, changes Article 2 of the *Nevada Constitution* to create a requirement for voters to provide identification before they receive a ballot.

Voters who vote in-person at a polling place would need to show an ID that is current or that has not been expired for more than four years. If a voter is more than 70 years old, the identification could be expired for any length of time so long as it is otherwise valid.

The acceptable forms of identification include:

1. Nevada driver's license.
2. Identification card issued by the State of Nevada, any other State, or the US Government.
3. Employee photo identification card issued by the US government, Nevada government, or any county, municipality, board, authority, or other Nevada government entity.
4. US passport.
5. US military identification card.
6. Student photo identification card issued by a Nevada public college, university, or technical school.
7. Tribal photo identification.
8. Nevada concealed firearms permit.
9. Other form of government-issued photo identification that the Legislature may approve.

Voters who vote by mail ballot would need to include certain information so that election officials can use it to verify the voter's identity. That information includes:

1. The last four digits of their Nevada driver's license number.
2. If the voter does not possess a Nevada driver's license, the last four digits of their Social Security number.
3. If the voter has neither a Nevada driver's license or a Social Security number, the number provided by the county clerk when the voter registered to vote.

**A “Yes” vote would amend Article 2 of the *Nevada Constitution* to require in-person Nevada voters present certain identification and mail ballot voters to provide certain information in order to cast a legal ballot.**

**A “No” vote would keep the *Nevada Constitution* in its current form.**

**DIGEST**—Under current law, Nevada voters must only show identification in certain situations. These situations are rare and related to the method and timing of how they register to vote.

Currently only voters who register to vote by mail or computer, or who preregisters to vote by mail or computer, and who has not previously voted in an election for federal office in Nevada must provide identification. Additionally, state law requires voters who register to vote online less than 14 days before an election must also vote in-person and present an identification and proof of residency.

If approved by a vote by the voters during the 2024 general election it would go to the 2026 general election ballot for additional approval. If approved there, the Nevada Legislature could create related laws through legislation during the 2027 Legislative Session and these changes would go into effect for the 2028 election cycle.

## **ARGUMENTS FOR PASSAGE**

Flaws in the nation’s registration and voting laws are being seen as creating a lack of confidence in election outcomes. Many people lost trust in how elections were run.

New voting technology raised worries about mistakes. More mail-in ballots also led to fears of fraud. A national bipartisan committee reviewed voting laws in many states. One of their recommendations in their report was to require Voter ID.<sup>1</sup>

Requiring voters to show a photo ID before voting is a sensible and effective step to help make our elections more secure and to give people more confidence in the results.

In Nevada, many people support this idea. A recent poll shows 74% of Nevadans back it. This includes 68% of Independents, and 62% of Democrats.<sup>2</sup>

As of 2024, 36 states have laws requiring photo ID for voting. There have been no major complaints in these states, and, contrary to what people were told would happen, turnout has not decreased.<sup>3</sup>

Some argue that requiring a photo ID would unfairly impact minorities. They say that many minorities and low-income people don’t have a photo ID. This is not true, because people need a photo ID to apply for a job, cash a check, use a credit card, apply for a loan, see a doctor, pick up a prescription, apply to college, buy alcohol or tobacco, get on a plane, check into a hotel, and vote in some union elections.

Nevada law requires those who don’t register in person show identification and address the first time they vote. This doesn’t have to be a photo ID. It can be a utility bill or some other official document that shows only their name and address. Also, this is only for the first time they vote. After that, there is no requirement to show an ID when voting.<sup>4</sup>

Others say that voter fraud is rare. However, identity theft is a growing problem. Close elections also show the need for every vote to be legal. For example, a 2002 race in Nevada ended in a tie. Former U.S. Attorney Jennifer Arbittier Williams said, “If even one vote has been illegally cast...it diminishes faith in the process.”<sup>5</sup>

Requiring a photo ID has no environmental, public health, safety, or welfare impact.

A photo ID requirement will help people trust our election system and make sure that every vote is valid. Vote “YES” on Question 7.

<sup>1</sup>*Building Confidence in U.S. Elections: Report of the Commission on Federal Election Reform*, American University Center for Democracy and Election Management, Washington DC, 2005, pp 9-20.

<sup>2</sup>[Poll: Plurality of Nevada voters approve of Lombardo, majority support voter ID - The Nevada Independent](#)

<sup>3</sup>[Requiring Photo ID Has Little Effect on Voter Turnout, MU Study Finds | MU News Bureau \(missouri.edu\)](#)

<sup>4</sup>Nevada Revised Statutes 293.272, 293.2725

<sup>5</sup>[Eastern District of Pennsylvania | Former U.S. Congressman and Philadelphia Political Operative Pleads Guilty to Election Fraud Charges | United States Department of Justice](#)

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## **REBUTTAL TO ARGUMENTS FOR PASSAGE**

The people who support Question 7 talk a lot about fear and mistrust. They’ve spent years trying to make us doubt our election system. But they can’t show us even one time when voter ID would have actually made our elections safer in Nevada.

They don’t tell you what bad things voter ID will stop because there haven’t been any. They don’t mention that identity theft has never changed any election here. They don’t talk about how many Nevadans—people just like you and me—don’t have the ID that Question 7 needs. They also don’t explain how Question 7 helps people get those IDs. It doesn’t.

They just say that other states have voter ID and people there like it. But remember, not everyone does things like cash checks, go to college, or fly on planes. These aren’t like voting. Voting is a right we all have to choose our leaders. We shouldn’t stop anyone who can vote from voting.

Think about this: you’re more likely to get hit by a meteor than to find someone cheating by pretending to be someone else when they vote. Question 7 is a step back for our democracy.

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## ARGUMENTS AGAINST PASSAGE

When it comes to voting rights, we shouldn't be leaving anyone behind. The ID requirements in Question 7 will mean fewer eligible people will cast ballots, while the new law would do nothing to prevent voter fraud.

The measure's supporters say they want more confidence in elections, but they don't tell you that impersonating someone else at the polls never happens. One study found that out of more than a billion votes cast, it happened 31 times—statistically zero.<sup>1</sup> You have a better chance of being struck by lightning.<sup>2</sup> Question 7 overreacts to a problem that simply does not exist.

And the risks of Question 7 are big. It does not ensure that Nevadans have the kinds of ID the law demands, IDs that cost money and take time to get. Voters living in rural or tribal communities will have to travel long distances to a DMV to receive an ID. In fact, almost 21% of all voting-age Americans don't have a valid driver's license with their current name and address.<sup>3</sup> In terms of Nevada's population, that would equal more than half a million people.<sup>4</sup>

Studies have shown that strict voter ID laws reduce turnout among underserved communities and communities of color, making it harder to have their voices heard at the ballot box.<sup>5</sup>

Voter ID laws are also a waste of taxpayer dollars. Indiana, for example, spent over \$10 million to produce free ID cards between 2007 and 2010.<sup>6</sup>

Question 7 will keep eligible Nevadans from voting, and won't improve election integrity. Vote no on laws that reduce participation in democracy, like Question 7.

Requiring a photo ID has no environmental impact.

<sup>1</sup>Justin Levitt, "A Comprehensive Investigation of Voter Impersonation Finds 31 Credible Incidents Out of One Billion Ballots Cast," Washington Post, August 6, 2014, <https://www.washingtonpost.com/news/wonk/wp/2014/08/06/a-comprehensive-investigation-of-voter-impersonation-finds-31-credibleincidents-out-of-one-billion-ballots-cast/>.

<sup>2</sup>Brennan Center for Justice, January 31, 2017, <https://www.brennancenter.org/our-work/research-reports/debunking-voter-fraud-myth>

<sup>3</sup>"Who Lacks ID in America Today? An Exploration of Voter ID Access, Barriers, and Knowledge," Analyses Led by the Center for Democracy and Civic Engagement at the University of Maryland, <https://cdce.umd.edu/sites/cdce.umd.edu/files/pubs/Voter%20ID%20survey%20Key%20Results%20June%202024.pdf>

<sup>4</sup><https://www.federalregister.gov/documents/2023/03/31/2023-06717/estimates-of-the-voting-age-population-for-2022>

<sup>5</sup>"Voter ID Laws: What Do We Know So Far?" Berkeley Public Policy, Goldman School Working Paper, March 19, 2023, <https://gspp.berkeley.edu/research-and-impact/policy-initiatives/democracy-policy-initiative/policy-briefs/voter-id-laws-what-do-we-know-so-far>; "Who Do Voter ID Laws Keep from Voting?," Bernard L. Fraga and Michael G. Miller, The Journal of Politics, Vol. 84, No. 2, April 2022.

<sup>6</sup>ACLU Fact Sheet On Voter ID Laws, August 2021, [https://assets.aclu.org/live/uploads/document/aclu\\_voter\\_id\\_fact\\_sheet\\_-\\_final\\_1\\_.pdf](https://assets.aclu.org/live/uploads/document/aclu_voter_id_fact_sheet_-_final_1_.pdf)

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## REBUTTAL TO ARGUMENTS AGAINST PASSAGE

Opponents say that “impersonating someone else at the polls never happens.” But without a photo ID required, how can they be sure?

To try to back their argument, opponents cite an opinion column from Washington, DC, from over ten years ago. This was before Nevada adopted new election laws in 2021.

Opponents also claim that “21% of all voting-age Americans don’t have a valid driver’s license.” However, the same study shows that only 1% lack some other acceptable photo ID. The Legislature can find a way to help these voters, just like 36 other states have done.

Opponents say voter ID laws “reduce turnout” among minorities. But the same study also says that “the research is mixed on whether ID laws actually reduce turnout.”

A similar claim was made against Georgia’s photo ID law in 2021. Yet, Georgia’s Secretary of State reported that turnout in the 2022 general election set new records after the law took effect.<sup>7</sup>

The bottom line is this: Requiring a Photo ID won’t make it harder to vote. It will make it harder to cheat. Vote YES on Question 7.

<sup>7</sup><https://sos.ga.gov/news/record-breaking-turnout-georgias-runoff-election>

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## FISCAL NOTE

### FINANCIAL IMPACT – YES

#### OVERVIEW

The Statewide Constitutional Initiative Petition – Identifier: C-02-2023 (Initiative) proposes to amend Article 2 of the Nevada Constitution by adding new Sections 1B and 1C, as follows:

- Section 1B would require the presentation of a specified form of identification in order to vote in person in an election in Nevada, either through early voting or on election day.
- Section 1C would require voters who submit a mail-in ballot to provide certain specified information in order to verify that voter’s identity.

#### FINANCIAL IMPACT OF THE INITIATIVE

Pursuant to Article 19, Section 2 of the Nevada Constitution, an initiative proposing to amend the Nevada Constitution must be approved by the voters at two successive general elections in order to become a part of the Constitution. If this Initiative is approved by voters at the November 2024 and November 2026 General Elections, the provisions of the Initiative would

become effective on the fourth Tuesday of November 2026 (November 24, 2026), when the votes are canvassed by the Supreme Court pursuant to NRS 293.395.

The provisions of the Initiative are anticipated to have a financial impact upon the State and local governments relating to procedures and systems utilized during the election process. The Secretary of State's Office has indicated that these provisions will require modifications to processes and systems related to check-in of voters at the polling location and verification of mail-in ballots, as well as ensuring that the statewide voter registration system is modified to ensure that all data necessary to implement the provisions of the Initiative is captured.

Based on information provided by the Secretary of State's Office, the estimated costs to make these changes to voter systems in Nevada would be approximately \$6,750, and these changes would need to be made in time for the elections that would be held in the year 2028.

The provisions of the Initiative additionally allow the Legislature to determine additional forms of valid identification that can be used to verify identity for voting, aside from those already specified in the Initiative, which the Fiscal Analysis Division assumes will need to be created by the Legislature for those people who do not have or cannot obtain another form of allowable identification.

The Fiscal Analysis Division additionally assumes that this alternate form of voter identification will be provided to the voter at no cost, which means that the cost for these identification documents will be wholly borne by the State or by one or more local governments. However, the Initiative does not specify the form which these alternative identification documents must take, nor does it specify which agency or agencies (either at the state or local level) will be required to provide these documents. Additionally, it is unknown how many registered voters will not have one of the specified documents that would be acceptable to provide as proof of identity for in-person voting, who would need to be issued one of these alternative documents.

Thus, the financial effect upon the State or local governments relating to the issuance of an alternative identity document to those voters who will require such a document in order to vote in person cannot be determined with any reasonable degree of certainty.

Prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau – July 29, 2024

# CITY OF BOULDER CITY

## QUESTION NUM. 1

Shall the City of Boulder City expend a total amount not to exceed Nine Million Dollars (\$9,000,000.00) of currently available funds in the Capital Improvement Fund which is funded from the proceeds of the sale and lease of City lands in addition to the Seven Million Dollars (\$7,000,000.00) previously approved by the voters in 2021 for a swimming pool recreational project?

Yes .....

No .....

### EXPLANATION & DIGEST

Section 142 of the Boulder City Charter directs a portion of the proceeds from the sale, lease, and other dispositions of City owned lands including, without limitation, solar leases, to be placed in a special fund known as the Capital Improvement Fund. Section 143.1 of the Boulder City Charter requires that “all expenditures from the Capital Improvement Fund be approved by a simple majority of the votes cast by the registered voters of the City on a proposition placed before them in a special election or general Municipal election or general State election.” NRS 268.730 allows Boulder City to “acquire, improve, equip, operate and maintain” a recreational project including a swimming pool, and all structures, fixtures, furnishings, and equipment therefore.

In 2021, Boulder City voters approved an expenditure of up to Seven Million Dollars (\$7,000,000.00) from the Capital Improvement Fund for a swimming pool recreational project that, at the time, was estimated to cost \$27 Million Dollars (\$27,000,000.00). Due to increased construction costs, the swimming pool recreational project is now estimated to cost approximately \$36 Million Dollars (\$36,000,000.00). This measure seeks voter approval of the expenditure of an additional amount not to exceed Nine Million Dollars (\$9,000,000.00) from the Capital Improvement Fund for a swimming pool recreational project. These funds are currently available in the Capital Improvement Fund. This measure would close the gap necessary for funding a swimming pool recreational project. The measure would allow Boulder City to expend Boulder City public funds. This measure does not propose to add to, change or repeal existing law, and will not increase taxes or fees.

A “YES” vote would allow the City of Boulder City to expend available funds from the Capital Improvement Fund in the amount of up to Nine Million Dollars (\$9,000,000.00) in addition to the Seven Million Dollars (\$7,000,000.00) previously approved by the voters in 2021 for the purpose of funding a swimming pool recreational project.

A “NO” vote would not allow the City of Boulder City to expend an additional Nine Million Dollars (\$9,000,000.00) of available funds from the Capital Improvement Fund for the purpose of funding a swimming pool recreational project.

### **ARGUMENT FOR PASSAGE**

For the past 44 years the Boulder City Pool Facility has been a community amenity enjoyed by thousands of residents and visitors. It is a year-round recreational facility offering a wide array of programs and services for all ages from youngest to oldest and from beginning swimmer to aspiring Olympic athlete. In the summer months, the community pool is an oasis providing recreational opportunities amid the extreme heat of the Mojave Desert.

Swimming is the fourth most popular sport in the USA and is considered by many people to be an essential life skill. For others it is often an introduction to exercise and the benefits of a healthy lifestyle. The Boulder City Pool plays a vital role in enhancing public safety through various initiatives. This includes swim lessons and general water safety courses that empower individuals with essential lifesaving skills to swim confidently whether in pools or the challenging waters of nearby Lake Mead National Recreation Area.

As home to Boulder City High School and Boulder City Heatwave Swim Teams, the Boulder City Pool generates a tremendous amount of hometown pride from team championships, individual titles, scholarships, and awards bringing the community together. Partnerships with senior insurance programs, grant reimbursements for toddler swim classes and family financial assistance subsidies further promote inclusion and accessibility to the pool for all.

Although the pool project has been scaled back from its original concept, the current design still features the most desired amenities including a children’s wading pool, a 4-lane therapy/ warming pool, and a 25-meter x 25YD competition pool. The new facility proposed is compliant with Americans with Disabilities Act (ADA) and the competition pool meets all USA Swimming (USA-S) requirements allowing the City to host swim meets. These competition meets are expected to bring more visitors to town and more business for local business owners.

This funding request is for an amount up to \$9 Million from the Capital Improvement Fund. If approved, these funds would be set aside for the pool in FY 2025 leaving a remaining balance of \$8.1 Million for other capital projects. After completion of the pool’s construction, any unspent funds left over from the request will be available for additional capital projects as well.

A “YES” vote to approve this funding request allows for construction of the new pool project to begin and is a vital investment in the preservation of the health and well-being of Boulder City’s residents.

(Submitted by the Ballot Question Committee as provided for in NRS 295.217)

## **ARGUMENT AGAINST PASSAGE**

Vote No on Question 1 and refuse the amounts being requested. How are you to know whether to approve spending millions of dollars for a municipal pool project when more explanation is needed? When the Mayor and members of the City Council approved sending this question to the voters, the scope of the project was not fully explained. That is different from when the question was discussed just a couple of months earlier. Statements were made that inflation was the cause for the approximate 80% increase in cost. Costs can't be determined without having a clear idea of what is to be built. Misleading voters is not good government.

This project has been discussed for many years and may be necessary if it is right-sized for the community. But the voters have rejected similar ballot questions when the City proposed the building of an extravagant project in the past and should do so again. The last time the voters rejected the financing of the project was when a different plan was approved by former City Council members in 2019. An appropriately sized project was proposed in 2021 and a ballot question requesting \$7 Million was approved. Are we to trust the current recommendations that do not clearly show the type of project being planned are a good use of tax dollars?

A significant portion of the project financing is planned to be from the sale of land around Boulder Creek Golf Course. The sale of that land was estimated to bring as much as \$29.2 Million dollars years ago. The land recently sold for \$21.1 Million dollars. Yet we are being told inflation has caused the unbelievable increase in construction costs. Or is that the reason why \$9 Million more dollars are now needed?

The previous City Council had adopted a plan for a project that would have added a multi-use room and a four lane pool to facilitate senior citizen and children's programs at half the cost of what is now being asked. Voters approved \$7 Million at that time. Even now City employees had requested less than half of what is now being proposed by the City Council. City Council would have us believe inflation is to blame. Inflation has been high but poor decisions by the Council appear to be the real problem with this project. Please don't reward poor decisions. Demand responsibility. Vote no on this request.

(Submitted by the Ballot Question Committee as provided for in NRS 295.217)

## **REBUTTAL TO ARGUMENT FOR PASSAGE**

This ballot question is about money. Money that is to be used wisely for the benefit of the residents of Boulder City. Swimming, youth sports and health programs for senior citizens have been previously recognized by a majority of voters as a worthwhile community project. But only when the cost is reasonable and justified.



This question is being presented without justifying the need for the \$9 Million being requested. City Finance staff had requested an additional \$4 Million but City Council voted to more than double the amount without stating specific reasons for millions more in City dollars.

Don't be fooled by unsupported statements that any unspent funds will be available for other projects. The \$9 Million requested now can only be spent on a pool complex. What will happen is that the \$9 Million in Capital Improvement funds will be spent and other funds already budgeted for the project end up in the hands of the City Council to spend according to state law and City Code.

This is your opportunity to demand responsibility in how the money is spent. Vote no on this question.

(Submitted by the Ballot Question Committee as provided for in NRS 295.217)

### **REBUTTAL TO ARGUMENT AGAINST PASSAGE**

The scope and design of the Pool Project was determined by the Ad Hoc Pool Committee appointed by the previous Mayor and City Council and funding was approved by voters in 2021. No changes to the design have been made since that time. For more information about construction and funding visit <http://www.bcnv.org/802/New-Pool-Project---2024>.

The updated 2023 cost estimate reflects a 39% increase in construction costs (consistent with industry trends) plus another \$10.2 Million for anticipated inflation and contingencies for construction. This resulted in a \$4 Million funding gap. City Council decided prudent cost management to the end of construction warranted another \$5 Million to cover future uncertainties, bringing the total funding request up to \$9 Million.

If the economy improves enough for construction costs to come in underbudget, and inflation slows down, and if contingencies are less than expected, it is possible none of the \$9 Million requested will be spent. Unspent funds will be available for other Capital Improvement Projects as approved by the voters.

Boulder City will have a new pool facility in the future based on voter approved funding in 2021. A YES vote now ensures the City can provide a community amenity that is all-inclusive and will better serve the needs of its residents.

(Submitted by the Ballot Question Committee as provided for in NRS 295.217)

### **FISCAL IMPACT**

This could impact the Capital Improvement Fund in the amount of up to Nine Million Dollars (\$9,000,000.00). This question does not require an expense that will require the levy or imposition of a new tax or fee or the increase of an existing tax or fee.

# CITY OF HENDERSON

## QUESTION NUM. 1

Shall the City of Henderson be authorized to levy an additional property tax of \$.06 per \$100 of assessed valuation for a period of 30 years, commencing July 1, 2025, for the purpose of improving public safety by reducing the response times, including for emergency medical services, of the Henderson Fire Department? A YES vote authorizes up to \$27,500,000 of general obligation bonds to be issued for the purpose of construction of new facilities and modernizing existing facilities and will generate additional revenue to be used to support the operations, maintenance, personnel and equipment needs of the Henderson Fire Department.

The total levy is estimated to result in an increase in property taxes of an average of \$21 per year for the owner of a new \$100,000 home. If approved, any property tax levied as authorized by this question would be exempted from the tax cap provisions established by the legislature in the 2005 session.

Yes .....

No .....

## EXPLANATION & DIGEST

**EXPLANATION** – If approved the ballot measure would result in an increase to the property tax levy to property owners in the City of Henderson of six cents (\$.06) per \$100 of assessed valuation, which would result in an estimated increase of \$21.00 per year in property tax for an owner of a new home valued at \$100,000. Of the total property tax levy proposed, one cent (\$.01) per \$100 of assessed valuation will be used to repay \$27,500,000 of general obligation bonds that will be used for the construction of new facilities and modernizing existing facilities for the Henderson Fire Department. The remaining five cents (\$.05) per \$100 of assessed valuation will generate additional revenue to be used to support the ongoing operations, including emergency medical services, maintenance, personnel, and equipment needs of the Henderson Fire Department for the purpose of reducing response times. This term of the bond and property tax levy will be in place for a period of 30 years.

A “Yes” vote would allow the City of Henderson City Council to authorize up to \$27,500,000 of general obligation bonds to be issued for the purpose of construction and modernization of several fire stations over the next few years and to generate additional revenue to support the operations, maintenance, personnel and equipment needs for the Henderson Fire Department for the purpose of improving public safety and emergency medical services.

A “No” vote would result in no new revenue source from which the City of Henderson could finance the Henderson Fire Department construction and modernization projects. A “No” vote would also mean no additional revenue for the operations, maintenance, personnel, equipment and projects planned to ensure effective response times in the City of Henderson, including for emergency medical services.

**DIGEST** – If approved, this ballot measure will generate new public revenue in the form of property taxes. It would increase the property tax levied by the Clark County Assessor on property located within the City of Henderson. The proposed question does not add to, change, or repeal any existing law.

### **ARGUMENTS FOR PASSAGE**

Vote *YES*. Henderson is a premier community, with a premier fire department, evidenced by five consecutive accreditations with the Commission on Fire Accreditation International (CFAI). Only 23 fire departments in the U.S. have received 5 accreditations.<sup>1</sup>

Because of the City's premier status, Henderson's population has grown dramatically from 284,968 in 2014 to 343,791 in 2024.<sup>2,3</sup> Henderson's population is estimated to rise to 374,700 by 2029.<sup>3</sup> This does not account for the nearly 900,000 annual visitors our City receives.<sup>4</sup>

This population increase impacts the fire department's number of calls for service and medical transports. In the last 5 years, calls have increased from 34,263 to 42,184, or 23.1%,<sup>5</sup> and medical transports have increased from 19,146 to 23,818, or 24.4%.<sup>6</sup> These statistics will only continue to increase as the City's population continues to grow. In order to maintain a premier fire department, providing exceptional and timely services to our community, the fire department will need to hire additional firefighters and paramedics as the population increases. They will also need additional equipment and fire stations to cover the growing areas of Henderson.

Currently, the fire department does not have a dedicated revenue stream.<sup>7</sup> Each year, it must compete for budget money alongside the 16 other City departments. A Yes vote will authorize a minimal tax increase of \$0.06 per \$100. This minimal increase will create a dedicated source of revenue, which would be strictly allocated to support the necessary increases in staffing and equipment for essential Fire Department services. This will prevent the Fire Department from having to request diversion of funds from other City Departments that also benefit Henderson residents. At the same time, because Henderson property taxes are already low, this increase will still maintain Henderson's property taxes as one of the lowest for major cities in Nevada, at \$0.83,<sup>8</sup> and far below the national average of \$0.99.<sup>9</sup>

The Fire department has a history of being a good steward of public funds, as evidenced by the recent recognition by the Nevada Taxpayer Association (NTA) with the 2023 Cashman Good Government Award, which recognizes superior stewardship of taxpayer dollars.<sup>10</sup> With this new dedicated revenue stream, we can trust the fire department to continue to use our money wisely.

Vote *YES*. With this tax, we can ensure that all Henderson residents will continue to receive emergency services that are prompt, professional and premier.

*The above argument was submitted by the Ballot Question Committee composed of citizens in favor of this questions as provided for in NRS 293.217. Committee members: Jason Andoscia—Chairperson, Douglas Hedger, and Heather Stamer.*

1. Henderson Fire Department Annual Response Report 2023, page 16.
2. Clark County Department of Comprehensive Planning Report 8/2023.
3. [www.WorldPopulationReview.com](http://www.WorldPopulationReview.com).
4. City Department of Economic Development estimate.
5. Henderson Fire Department Annual Response Report 2023, page 7.
6. Henderson Fire Department Annual Response Report 2023, page 14.
7. Information provided by Asst. City Manager's office/CFO.
8. NV Dept. of Taxation/Local Government Finance/Property Tax Rates for NV Local Governments FY 2023-2024.
9. [Yahoo.com/news](http://Yahoo.com/news) (KLAS articles 4/16/2024).
10. City of Henderson Finance Department Recognitions, page 2.

## **REBUTTAL TO ARGUMENTS FOR PASSAGE**

Those opposed to an increase in property taxes are not convinced by the Arguments For Passage statement above. The YES advocates accurately reference honors that our Henderson Fire Department has been awarded during the past five consecutive years. We, too, applaud our Fire Department not only on its achievements, but especially for its ability to maintain its effectiveness while nonetheless operating within a well-established budget. The opposition to the new tax regards this as clear evidence of a department's stellar performance operating within its pre-subscribed, approved and accepted budget. After all, this is much of the same challenge we all face – how to operate effectively within our budget constraints. To be clear, the seemingly small increase of \$.06 would be in addition to the current rate of \$.7708, meaning that the new rate of property taxation would be \$.8308 PER \$100 of Assessed value, as determined by the County Tax Assessor. Simply stated, a home with a Value of \$100,000 would pay an additional \$21 per year in property tax; a Value of \$300,000 would pay an additional \$63 per year; a Value of \$500,000 would pay an additional \$105 per year.

We say: NO TAX INCREASE.

*The above rebuttal was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided for in NRS 293.217. Committee members: Richard Smith—Chairperson, Marilyn Ann Armanino, Timothy Brooks.*

## **ARGUMENTS AGAINST PASSAGE**

The City of Henderson now seeks to increase our taxes for the *purpose of improving public safety by reducing the response times, including for emergency medical services, of the Henderson Fire Department.*

Those standing in opposition to Ballot Question Number 1 do not purport to be the authority on how best to improve public safety through reducing response times for emergency medical and fire response. No doubt the rapid growth in our City has generated numerous requirements for additional and improved services; however, the prospect of raising property taxes now represents an increased tax burden at a time when inflation and increasing prices continue to erode our purchasing power.

Property taxes are paid by all property owners. Residential/home owners generally pay annually, upon receiving a statement of taxes due from the County Assessor's office. The amount of the homeowner's payment is based on the *assessed value of the home*. The assessed value is 35% of a home's market value, as established by the County Assessor. The homeowner is billed at the rate of .7708 for every \$100 of *assessed value*. The City now wants to increase that rate from .7708 to .8308, which will increase the tax burden by about \$21 per year for every \$100,000 of the home's value. For a home with a value of \$300,000, the increase would amount to approximately \$63 per year.

Obviously, the financial impact of this increase falls directly on property owners. Moreover, this increase will be in effect for the next 30 years, with no guarantee against requests for additional property tax increases during the coming years.

Prominent among the many favorable aspects of living in Henderson is the lower property tax factor of .7708, when compared to other municipalities. Eroding this tax advantage undermines this benefit which, in turn, could impact both home affordability, and our City's continued economic growth.

Clearly, and despite the rationale behind the request for the tax increase, no property owner wants to pay more in the form of property tax. Those who oppose this property tax increase respectfully suggest that the City might find additional funds for improved response times for emergency services through a reallocation and re-prioritization of its existing budget.

*The above argument was submitted by the Ballot Question Committee composed of citizens in opposition to this question as provided for in NRS 293.217. Committee members: Richard Smith-Chairperson, Marilyn Ann Armanino, Timothy Brooks.*

## **REBUTTAL TO ARGUMENTS AGAINST PASSAGE**

Inflation has impacted us all, including our Fire Department, resulting in rising costs for staff salaries, fire trucks, equipment and new fire stations, including additions and remodels.<sup>1</sup> Beyond the importance of sufficient response times protecting the health, lives and safety of our community, they also help property owners, by reducing property damage that would result from longer response times, and prevent the spread of fire to neighboring buildings.<sup>2</sup> For those with property insurance, quicker response times often result in reduced insurance premiums, helping to reduce home ownership costs.<sup>3</sup>



Currently, the Fire Department, in contrast to the Police Department, is forced to compete with other City Departments for appropriate funding. This increases the likelihood of underfunding a department which directly impacts our safety and well-being. With the dedicated revenue, our community will attain a level of safety we expect from our premier community for less than \$3.00 per month for a homeowner with a median market valued home of \$482,000.<sup>4</sup>

A vote of YES on this ballot question will have a significant impact towards having a responsive Fire Department that benefits our entire community, including real estate property owners.

*The above rebuttal was submitted by the Ballot Question Committee composed of citizens in favor of this questions as provided for in NRS 293.217. Committee members: Jason Andoscia—Chairperson, Douglas Hedger, and Heather Stamer.*

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1. <https://www.nvfc.org/new-survey-finds-volunteer-fire-departments-have-been-adversely-impacted-by-inflation/>
  2. <https://link.springer.com/article/10.1007/s10694-019-00870-4?fromPaywallRec=true>
  3. <https://lyt.ai/blog/on-the-road/emergency-response-times-your-homeowners-insurance/>
  4. <https://www.zillow.com/home-values/11867/henderson-nv/>

### **ANTICIPATED FINANCIAL EFFECT**

The total property tax levy of six cents (\$0.06) per \$100 of assessed valuation is estimated to result in an increase in property taxes of an average of \$21 per year for the owner of a new \$100,000 home. Of the total property tax levy, the property tax rate to be levied to repay the \$27,500,000 of general obligation bonds is expected to be one cent (\$0.01) per \$100 of assessed valuation during the 30-year term. The interest rate is anticipated to be 6.0% and the total bond repayment is anticipated to be \$59,575,700 which consists of \$32,075,700 in interest and \$27,500,000 in bond principal. The actual interest rate and bond repayment may be higher or lower than the above estimate, depending on interest rates and other bond terms at the time the bonds are sold. The remaining five cents (\$0.05) per \$100 of assessed valuation will generate additional revenue to be used to support the operations including emergency medical services, maintenance, personnel, and equipment needs of the Henderson Fire Department for the purpose of reducing response times. This total property tax levy will be for a period of 30 years. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the 2005 Nevada Legislature.



## HENDERSON LIBRARY DISTRICT QUESTION NUM. 1

### HENDERSON DISTRICT PUBLIC LIBRARIES SPECIAL ELECTIVE TAX PROPOSAL:

Shall the Board of Trustees of the Henderson District Public Libraries be authorized to levy an additional property tax rate for library purposes, including, without limitation, operating and maintaining library facilities, and acquiring, constructing, equipping and improving library facilities, in the amount of up to 2 cents per \$100 assessed valuation for a period of up to 30 years commencing July 1, 2025? The cost for the owner of a new \$100,000 home is estimated to be up to \$7 per year. If this question is approved by the voters, any property tax levied as authorized by this question will be outside of the caps on a taxpayer's liability for property (ad valorem) taxes established by the legislature in the 2005 session.

Yes .....

No .....

### EXPLANATION

Henderson residents should vote "YES" because these 2 cents per \$100 of assessed value increase in property taxes will allow Henderson Libraries to continue providing multi-use facilities with appropriate collections and operating hours for an expanding community of users. The increase translates into \$7 per year per \$100,000 in home market value.

A "NO" vote would prevent the levy of such a tax at this time. This would prevent Henderson Libraries from expanding to currently underserved areas and restrict the expansion of library hours, services, and collections.

### ARGUMENTS ADVOCATING PASSAGE

Although Henderson Libraries serves residents of the City of Henderson, it is an independent entity from the City and relies on property taxes for most of its funding.

Henderson Libraries have a history of fiscal prudence, frugality, and low debt. One indicator of this fiscal stewardship is that operating expenses have increased by less than 3% per year for the past 10 years. Staffing levels are nearly unchanged since 2014. Debt has been used sparingly—with none issued to build Paseo Verde Library. With the increase in resources from this election question, the West Henderson Library will use minimal (if any) debt.

The revenue generated by this proposal will be used to:

Build a full-size library in West Henderson

Restore Sunday hours at the Gibson and Paseo Verde Libraries

Fund a small library in an underserved area (potentially Southeast Henderson)

Perform critical maintenance at existing facilities

Expand printed books and electronic resources

In 2023, Henderson Libraries had 524,000+ library visits and 1.6 million+ checkouts, including 400,000+ digital checkouts. Resources available to borrow include books, e-books, audiobooks, newspapers, magazines, Wi-Fi hotspots, Chromebooks, streaming services, and Launchpad tablets.

Henderson Libraries serve as a community hub where residents can job hunt, work on school projects, use computers, reserve meeting rooms, and socialize at the 1,300+ programs offered annually. Each month, the libraries provide a mix of programs tailored to the specific needs and interests of kids, teens, adults, and seniors. A tiny sampling of the resources for various age groups include:

Kids: homework help, reading programs, story time, Reading with Rover

Teens: SAFE Place, ACT/SAT prep help, writing contest, service hours, DMV practice tests

Adults: academic, business, and career assistance, language help, financial literacy resources, book clubs, genealogy

Seniors: digital learning classes, large print books, outreach to homebound seniors

In summary, Henderson Libraries offers value to residents of all ages—a rarity among public institutions. Voting “YES” will ensure the continued health and expansion of Henderson Libraries in exchange for a small increase in property taxes—offering taxpayers a tremendous value for a small investment and fulfilling a vital civic responsibility.

*The above argument was submitted by the Ballot Question Committee as provided by NRS 295.121*

### **ARGUMENT OPPOSING PASSAGE**

This ballot question levies another tax on the residents of Henderson. The Henderson Library District enjoys a boost in its budget because the value of real property in Henderson has gone up significantly in recent years. Since its budget is composed primarily of property taxes, it gets the benefits of this increase to taxpayers. If approved this ballot question would permit the Board of Trustees of the Henderson Library District to levy a property tax of up to 2 cents per \$100 of assessed valuation for thirty years. For a home with a value of \$300,000, the increase would amount to approximately \$21 dollars a year for the next thirty years. This would be in addition to current property taxes as this tax levy is outside the statutory cap.

Henderson enjoys a reasonable tax burden compared to other cities in Clark County, but this proposed tax increase would exist for thirty years outside the statutory tax cap that applies to other funding demands on the residents of Henderson, which may rise within the tax cap in the coming years.

This proposed tax increase would place the burden of the increase solely on Henderson property owners even though the Henderson Library District provides services to anyone who inquires, regardless of residency. The Henderson Library District can fund the operation

of library facilities, through its budgeting process or other means, such as a charitable foundation. Residents have turned down a similar tax increase request twice before when the proposed tax increase was within statutory caps.

*The above argument was prepared by the Clark County Registrar of Voters in consultation with the District Attorney's Office in accordance with NRS 295.121.*

### **REBUTTAL TO ARGUMENT OPPOSING PASSAGE**

The argument opposing passage does not present the full picture.

First, although the value of real property in Henderson has increased in recent years, this does not necessarily translate into a significant budget boost for Henderson Libraries. This is because of the statutory cap of 3% annually on residential property taxes, which means property taxes have not increased at the same rate as real estate values. In addition, while real estate values have increased, so have costs for everything else, including the costs for operating and building libraries.

Second, the opposition argues that the burden of the increase would be on Henderson property owners, even though Henderson Libraries provides services to anyone. However, ALL public institutions—from libraries to parks to roads to emergency services—are shared graciously among all residents of the Las Vegas Valley.

Third, the opposition argues that residents have turned down a similar tax increase twice before. These votes were in 2002 and 2012—22 years and 12 years ago. Henderson is different than it was then, and the need for additional library facilities in underserved areas of the city are more pressing than ever. Please vote “YES” for the passage of this ballot question.

*The above argument was submitted by the Ballot Question Committee as provided by NRS 295.121*

### **REBUTTAL TO ARGUMENT ADVOCATING PASSAGE**

While libraries serve an important community interest, another tax increase may be hard for residents of Henderson to support for 30 years. Some residents use the library services, but many residents do not use the services provided by the Henderson Library District and the cost for the services could be supported with a robust charitable campaign. The City of Henderson also could provide many of the same community services through its parks and recreation department to avoid any duplication of government services. While generalized projects have been identified it is difficult for voters to ensure that the taxes generated from this ballot initiative will be used for the proposed projects and not used to increase the operating budget of the Library District.

*The above rebuttal was prepared by the Clark County Registrar of Voters in consultation with the District Attorney's Office in accordance with NRS 295.121.*

## **Fiscal Note**

The YES vote would mean an increase in property taxes of 2 cents per \$100 assessed valuation on a \$100,000 home which amounts to \$7.00 per year for a 30-year total of \$210.00.