

State of Nevada



FINANCIAL DISCLOSURE STATEMENT GUIDE 2020

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PREFACE

The Secretary of State's office has prepared this brief summary of information to provide a general understanding of the requirements for filing financial disclosure statements (FDSs) pursuant to [Chapter 281](#) of Nevada Revised Statutes (NRS). It is important to note that this guide is for general information related to filing a FDS and agency enforcement only. It does not have the force and effect of Nevada law, regulation, or rule. Interested citizens should obtain the most recent version of the NRS, as laws are amended each legislative session. Interested parties should also be aware that election issues are periodically addressed by the Attorney General or by State and Federal courts. Due to the general scope of this guide, some of these issues may not be addressed here. Interested parties should review Attorney General Opinions and court decisions, and they should contact the Secretary of State, or an attorney licensed in Nevada, with any specific questions. If you have further questions, please contact the Elections Division.

PLEASE NOTE:

AB452 (2019):

For newly Appointed public officials, as of June 8, 2019, and pursuant to, NRS 281.561 (b), when filing the APPOINTMENT FDS:

Newly appointed public officers will need to complete sections 1,2,3,4, and 7 and disclose information for the the full calendar year immediately preceding the date of appointment. Per NRS 281.559, sections 5 and 6 will need only to disclose the information for the 30 days preceding the date of appointment.

WHO HAS TO FILE A FINANCIAL DISCLOSURE STATEMENT AND WHEN?

Financial Disclosure Statements (FDSs) are required to be filed by all elected officials and by appointed public officers who are compensated \$6,000 or more and most candidates.¹ Judges and judicial candidates are required to file a FDS with the Administrative Office of the Court (AOC).

WHO IS A PUBLIC OFFICER?

For the purposes of the [NRS Chapter 281](#) FDS, a public officer is defined by [NRS 281.005\(1\)](#) as follows:

1. “Public officer” means a person **elected or appointed** to a position which:
 - (a) Is established by the Constitution or a statute of this State, or by a charter or ordinance of a political subdivision of this State; and
 - (b) **Involves the continuous exercise**, as part of the regular and permanent administration of the government, **of a public power, trust or duty**. [Emphasis added].

There are three types of Financial Disclosure Statements: Annual, Appointment, and Candidate:

ANNUAL FDS

The Annual FDS is due not later than January 15th and covers the preceding calendar year ([NRS 281.559\(1\)\(b\)](#) & [NRS 281.561\(1\)\(b\)](#)). It must be filed by the following public officers:

- All public officers holding an elected office *regardless of salary*
- All public officers holding a non-elected office AND whose annual salary is \$6,000 or more
- All state legislators

APPOINTMENT FDS

The Appointment FDS is due not later than thirty (30) days after the public officer’s date of appointment ([NRS 281.559\(1\)\(a\)](#)). It must be filed by the following appointed public officers:

- All public officers appointed to an office who are entitled to receive \$6,000 or more annually
- All appointments to the state Legislature
- All public officers appointed to fill the unexpired term of an elected or appointed public officer

CANDIDATE FDS

The Candidate FDS is due not later than ten (10) days after the end of candidate filing (e.g., March 23, 2020) and covers the preceding calendar year plus January 1 of the current year through the date the FDS is filed ([NRS 281.561\(1\)\(a\)](#)). It must be filed by the following candidates:

- All candidates seeking a public office who are entitled to receive an annual salary of \$6,000 or more
- All candidates for the office of state Legislator
- All public officers previously elected to the office they are serving (e.g. incumbents) *regardless of salary*

¹ According to [NRS 281.561\(3\)](#), persons elected as a supervisor of a conservation district pursuant to [NRS 548.285](#), do not have to file a FDS.

WHAT FINANCIAL INFORMATION NEEDS TO BE DISCLOSED?

[NRS 281.571\(1\)](#) through (7) sets forth the information and content that must be disclosed on the FDS by public officers and candidates. The FDS form and online filing process will walk the user through each of these categories. The disclosure categories are as follows:

- (1) The public officer's or candidate's length of residence in the State of Nevada and the district in which the public officer or candidate is registered to vote.
- (2) Each source of the public officer's or candidate's income, or that of any member of the public officer's or candidate's household who is 18 years of age or older. No listing of individual clients, customers or patients is required, but if that is the case, a general source such as "professional services" must be disclosed.
- (3) A list of the specific location and particular use of real estate, other than a personal residence:
 - (a) In which the public officer or candidate or a member of the public officer's or candidate's household has a legal or beneficial interest;
 - (b) Whose fair market value is \$2,500 or more; and
 - (c) That is located in this State or an adjacent state.
- (4) The name of each creditor to whom the public officer or candidate or a member of the public officer's or candidate's household owes \$5,000 or more, except for:
 - (a) A debt secured by a mortgage or deed of trust of real property which is not required to be listed pursuant to subsection 3; and
 - (b) A debt for which a security interest in a motor vehicle for personal use was retained by the seller.
- (5) A list of any educational or informational meetings, events or trips attended, including:
 - (a) The purpose and location of the meeting, event or trip and the name of the organization conducting, sponsoring, hosting or requesting the meeting, event or trip;
 - (b) The identity of each interested person providing anything of value to the public officer or candidate or a member of the public officer's or candidate's household to undertake or attend the meeting, event or trip; and
 - (c) The aggregate value of everything provided by those interested persons to the public officer or candidate or a member of the public officer's or candidate's household to undertake or attend the meeting, event or trip.
- (6) If the public officer or candidate has received any gifts in excess of an aggregate value of \$200 from a donor, or other period for which the public officer or candidate is filing the financial disclosure statement, a list of all such gifts, including the identity of the donor and value of each gift.
- (7) A list of each business entity with which the public officer or candidate or a member of the public officer's or candidate's household is involved as a trustee, beneficiary of a trust, director, officer, owner in whole or in part, limited or general partner, or holder of a class of stock or security representing 1 percent or more of the total outstanding stock or securities issued by the business entity.

REPORTING GIFTS

For the purposes of [NRS 281.571\(6\)](#), a “gift” is anything of value, including without limitation, any payment, conveyance, transfer, distribution, deposit, advance, loan, forbearance, subscription, pledge or rendering of money, services or anything else of value unless consideration of equal or greater value is received.

NRS Chapter 281 does not impose any limits on the amount of gifts a candidate or public officer may receive².

The disclosure requirement does not require disclosure of each and every gift received by a candidate or public officer – only those gifts from a single person or organization, i.e., donor, with an aggregate value of more than \$200 as required by the statute.

For further information, please see [NRS 218H.060](#) or AB452 (2019, not codified) for further explanation of what “gift” does not include.

EXAMPLES OF REPORTABLE GIFTS

The following list provides examples of gifts that must be reported in accordance with [NRS 281.571\(6\)](#) on the FDS. The following is not an exhaustive list. It is provided as guidance and direction for candidates and public officers when disclosing gifts:

- Fees for admission, on an individualized or apportioned basis, to a sporting event, entertainment event, charitable event or the like that the public officer or candidate attends if the fees are waived or otherwise not paid for by the public officer, candidate, or the governmental agency that employs the public officer;
- Expenses for food and/or beverages provided to, given to or paid for the benefit of a public officer or candidate at an event, function, or program at any time regardless of whether it takes place during a regular or special session of the Legislature;
- Any ceremonial gift (birthday, anniversary, wedding, or similar event) to a public officer or candidate from a donor who has a financial, or otherwise substantial, interest in any vote or decision made by the public officer or candidate unless they are related within the third degree of consanguinity or affinity; or
- A monetary loan to a public officer or candidate from a donor that is not otherwise in the business of making commercially available loans unless it is a campaign contribution loan that is otherwise reported in compliance with [NRS Chapter 294A](#).

² The Nevada Commission on Ethics has primary jurisdiction to enforce [NRS 281A.400](#), which generally restricts the acceptance of gifts that would tend to improperly influence a reasonable person in the public officer’s or employee’s position to depart from the faithful and impartial discharge of the public officer’s or employee’s public duties.

REPORTING GIFTS (continued)

EXAMPLES OF ITEMS THAT ARE NOT REPORTABLE GIFTS

The following list provides examples of items of value that are not required to be reported in accordance with [NRS 281.571\(6\)](#) on the FDS. The following is a not an exhaustive list. It is provided as guidance and direction for public officers and candidates when disclosing gifts:

- Political contributions of money and/or services, i.e., “contributions” as that term is defined in [NRS 294A.007](#), that are reported in compliance with [NRS Chapter 294A](#);
- Items of value received or derived from membership in an organization or association to which the public officer, candidate or the public body that employs the public officer or candidate pays membership dues. For example, scholarships for or payments of travel, food and lodging generally available to other members of the organization or association.
- Any gift received by a public officer or candidate from a relative within the third-degree of consanguinity or affinity;
- A monetary loan made to a public officer or candidate only if it is commercially reasonable and made in the ordinary course of business except when it is a campaign contribution loan that is otherwise reported in compliance with [NRS 294A](#); or
- Food or beverages at an event, function, or program to raise money for or otherwise support the candidacy of another.

HOW TO FILE A FINANCIAL DISCLOSURE STATEMENT (FDS)

STEP 1: Access the Secretary of State's Website at: www.nvsos.gov.

STEP 2: Select the blue Campaign Finance button near the bottom left of the home page.

STEP 3: You will be directed to a page titled "AURORA Campaign Finance Disclosure System."

- Login with your email or login name and password if you already have an Aurora online filing account;
- OR Create an Account

IF YOU ALREADY HAVE AN ACCOUNT, SKIP TO NEXT PAGE: "Filling out the FDS Form in Aurora" page.

IF YOU NEED TO CREATE A NEW ACCOUNT - Please click on the Create an Account green button and follow the below instructions.

FIRST SCREEN: Enter your email, password, retype password, click the box to agree with the Terms and Conditions, click on the "I'm not a robot" square and select the appropriate pictures, click Save and Go to Next Step button.

SECOND SCREEN: Fill in the contact information. Mandatory fields have a red star. First Name, Last Name, Address, Zip Code, City, State, County (dropdown), and Email.

THIRD SCREEN: Create two Security Questions, then click Save My Answers.

FOURTH SCREEN: Select an Association Type. Click the drop down to select either "Candidate or Appointee" or "Committee". Type your name in the mandatory Name field.

If you have filed a FDS in the past, please locate your name within the list:

Select your name and click Save. A Confirm Request pops up asking if you want to assign this individual to your web/Aurora account. A request will be sent to this individual for approval before this assignment is complete and before you can file reports. Once this association is approved and this assignment is made to your login, it cannot be undone. Either click on "Yes, assign me to this candidate now" or "Cancel". If you click the Yes button, a Request Submitted popup appears letting you know the request has been sent, click Ok. The last page pops up wanting you to click the button to agree to these terms and conditions. Click this box, then click button "Create My New Account". You will receive a "Sign Up Complete!" page and an email "Your Nevada Secretary of State Account Activation Link.

If you are a new candidate, your name will not be within the dropdown list:

Please click blue link to the right, "Other candidate not in list". Fill out below Contact Information, click Save. Popup comes up stating to Confirm Request with two buttons: Yes, assign me to this candidate now (in blue) or button: Cancel (in red). If you click Yes, another page emerges asking you to agree with these terms and conditions. Please click this box, then click button "Create My New Account". You will receive a "Sign Up Complete!" page and an email "Your Nevada Secretary of State Account Activation Link.

FILLING OUT THE FINANCIAL DISCLOSURE FORM IN AURORA

FIRST, To begin filing a FDS, select the link titled “File New Report”.

The next page that pops up has two bullet points:

- Contributions & Expenses Report
- Financial Disclosure Statement - Click on “Financial Disclosure Statement” and click the blue “Proceed” button.

You will need to select the appropriate form type from the following options:

- Annual Financial Disclosure
- Appointment Financial Disclosure
- Candidate Financial Disclosure

You will be required to fill in the boxes for “Length of Residence in NV” and “Length of Residence in District Where Registered to Vote.”

If you are filing an amended report, please select as appropriate on this page. Select Save & Proceed at the bottom of the page.

SECOND, begin entering your financial disclosure information as required in Sections 1 through 7. Below is detailed information regarding each section.

- Select the Add New Record blue button to add information; be sure to select “Save” after each entry.
- If you have nothing to disclose in a particular section, be sure to select this option if you have nothing to declare.
- You should refer to [NRS Chapter 281](#) and the information herein should you have any questions as to what financial information you are required to disclose.

SECTION 1: Public Office Information

Click on the Add New Record blue button to add the Title of public office and name of government, if you are elected, appointed, or a candidate, if the position is entitled to an annual compensation of \$6,000.00 or more, amount of annual compensation, and date elected or appointed. When finished entering information, click the Save button, then click the Continue to Next Step button.

SECTION 2: Enter Sources of Income

Click on the Add New Record blue button to add the Income Source, click Self or Household Member. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

SECTION 3: Enter Real Properties

Click on the Add New Record blue button to add the Specific Location and Particular Use. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

SECTION 4: Enter Creditor Information

Click on the Add New Record blue button to add the Creditor Name and click Self or Household Member. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

SECTION 5: Meetings, Events, Trips

Please Note: As of June 8, 2019 - AB452 - Per NRS 281.559, disclose the below information for 30 days preceding the date of appointment for this section.

Click on the Add New Record blue button to add the Specific Location, Name of Organization, Purpose, Name of Interested Parties, Description of Item, Value of Item and click Self or Household Member. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

SECTION 6: Enter Donations/Gifts

Please Note: As of June 8, 2019 - AB452 - Per NRS 281.559, disclose the below information for 30 days preceding the date of appointment for this section.

Click on the Add New Record blue button to add the Donor Name, Description of Gift, and Value of Gift. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

SECTION 7: Enter Business Associations

Click on the Add New Record blue button to add the Business Entity and click Self or Household Member. When finished entering information, click the Save button. Click the I am declaring nothing in this section if you have nothing to declare. Click the Continue to Next Step button.

THIRD, when you are finished filling out all the sections of the FDS, it is recommended that you review your statement prior to submitting.

- On the summary page, select “Printer Friendly Report” to review your statement prior to submission.
- When you are ready to submit your FDS you will need to select “Submit Report” on the summary page.
- You will then be required to Declare Under Penalty of Perjury or Under an Oath to God that the statement you are submitting is true and correct. You will also be required to agree to the Terms & Conditions and type in your name for your signature before you may formally submit your report.
- When you are ready to submit, select “Submit this Report Now.”
- Once filed, you will receive a confirmation e-mail and your submitted report may be viewed on the “My Saved Filings” page.
- If you have mistakenly entered incorrect information, there is no way to edit an FDS report once it has been filed. You may complete an amended report with the correct information which will supersede the first filing.
- If you receive notice of a civil penalty with your e-mail confirmation, please contact the Elections Division at 775-684-5705 or email: nvelect@sos.nv.gov to resolve.

NRS 281.558 “Candidate” defined.

1. “Candidate” means any person who seeks to be elected to a public office and:
 - (a) Who files a declaration of candidacy;
 - (b) Whose name appears on an official ballot at any election.
2. The term does not include a candidate for judicial office who is subject to the requirements of the Nevada Code of Judicial Conduct.

(Added to NRS by [1991, 1591](#); A [1993, 265](#); [2001, 1955](#); [2015, 1720](#))

NRS 281.5581 “Domestic partner” defined. “Domestic partner” means a person in a domestic partnership.

(Added to NRS by [2015, 1718](#))

NRS 281.5582 “Domestic partnership” defined. “Domestic partnership” means:

1. A domestic partnership as defined in [NRS 122A.040](#); or
2. A domestic partnership which was validly formed in another jurisdiction and which is substantially equivalent to a domestic partnership as defined in [NRS 122A.040](#), regardless of whether it bears the name of a domestic partnership or is registered in this State.

(Added to NRS by [2015, 1718](#))

NRS 281.5583 “Educational or informational meeting, event or trip” defined.

1. “Educational or informational meeting, event or trip” means any meeting, event or trip undertaken or attended by a public officer or candidate if, in connection with the meeting, event or trip:

- (a) The public officer or candidate or a member of the public officer’s or candidate’s household receives anything of value to undertake or attend the meeting, event or trip from an interested person; and
- (b) The public officer or candidate provides or receives any education or information on matters relating to the legislative, administrative or political action of the public officer or the candidate if elected.

2. The term includes, without limitation, any reception, gathering, conference, convention, discussion, forum, roundtable, seminar, symposium, speaking engagement or other similar meeting, event or trip with an educational or informational component.

3. The term does not include a meeting, event or trip undertaken or attended by a public officer or candidate for personal reasons or for reasons relating to any professional or occupational license held by the public officer or candidate, unless the public officer or candidate participates as one of the primary speakers, instructors or presenters at the meeting, event or trip.

4. For the purposes of this section, “anything of value” includes, without limitation, any actual expenses for food, beverages, registration fees, travel or lodging provided or given to or paid for the benefit of the public officer or candidate or a member of the public officer’s or candidate’s household or reimbursement for any such actual expenses paid by the public officer or candidate or a member of the public officer’s or candidate’s household, if the expenses are incurred on a day during which the public officer or candidate or a member of the public officer’s or candidate’s household undertakes or attends the meeting, event or trip or during which the public officer or candidate or a member of the public officer’s or candidate’s household travels to or from the meeting, event or trip.

(Added to NRS by [2015, 1718](#))

NRS 281.5584 “Financial disclosure statement” and “statement” defined. “Financial disclosure statement” or “statement” means a financial disclosure statement in the electronic form or other authorized form prescribed by the Secretary of State pursuant to [NRS 281.556](#) to [281.581](#), inclusive, or in the form approved by the Secretary of State for a specialized or local ethics committee pursuant to [NRS 281A.350](#).

(Added to NRS by [2015, 1719](#))

NRS 281.5585 “Gift” defined.

1. “Gift” means any payment, conveyance, transfer, distribution, deposit, advance, loan, forbearance, subscription, pledge or rendering of money, services or anything else of value, unless consideration of equal or greater value is received.

2. The term does not include:

Pertinent Sections of Nevada Revised Statutes (NRS) Chapter 281 (cont.)

- (a) Any political contribution of money or services related to a political campaign.
 - (b) Any commercially reasonable loan made in the ordinary course of business.
 - (c) Anything of value provided for an educational or informational meeting, event or trip.
 - (d) Anything of value excluded from the term “gift” as defined in [NRS 218H.060](#).
 - (e) Any ceremonial gifts received for a birthday, wedding, anniversary, holiday or other ceremonial occasion from a donor who is not an interested person.
 - (f) Anything of value received from a person who is:
 - (1) Related to the public officer or candidate, or to the spouse or domestic partner of the public officer or candidate, by blood, adoption, marriage or domestic partnership within the third degree of consanguinity or affinity; or
 - (2) A member of the public officer’s or candidate’s household.
- (Added to NRS by [2015, 1719](#))

NRS 281.5586 “Interested person” defined.

1. “Interested person” means a person who has a substantial interest in the legislative, administrative or political action of a public officer or a candidate if elected.
 2. The term includes, without limitation:
 - (a) A lobbyist as defined in [NRS 218H.080](#).
 - (b) A group of interested persons acting in concert, whether or not formally organized.
- (Added to NRS by [2015, 1719](#))

NRS 281.5587 “Member of the public officer’s or candidate’s household” defined.

1. “Member of the public officer’s or candidate’s household” means:
 - (a) The spouse or domestic partner of the public officer or candidate;
 - (b) A relative who lives in the same home or dwelling as the public officer or candidate; or
 - (c) A person, whether or not a relative, who:
 - (1) Lives in the same home or dwelling as the public officer or candidate and who is dependent on and receiving substantial support from the public officer or candidate;
 - (2) Does not live in the same home or dwelling as the public officer or candidate but who is dependent on and receiving substantial support from the public officer or candidate; or
 - (3) Lived in the same home or dwelling as the public officer or candidate for 6 months or more during the immediately preceding calendar year or other period for which the public officer or candidate is filing the financial disclosure statement and who was dependent on and receiving substantial support from the public officer or candidate during that period.
 2. For the purposes of this section, “relative” means a person who is related to the public officer or candidate, or to the spouse or domestic partner of the public officer or candidate, by blood, adoption, marriage or domestic partnership within the third degree of consanguinity or affinity.
- (Added to NRS by [2015, 1719](#))

NRS 281.5588 Secretary of State to provide for electronic filing of financial disclosure statements; date on which statement deemed filed.

1. Except as otherwise provided in [NRS 281.572](#), the Secretary of State shall provide access through a secure Internet website for the purpose of filing financial disclosure statements to each public officer or candidate who is required to file electronically with the Secretary of State a financial disclosure statement pursuant to [NRS 281.556](#) to [281.581](#), inclusive.
 2. A financial disclosure statement that is filed electronically with the Secretary of State shall be deemed to be filed on the date that it is filed electronically if it is filed not later than 11:59 p.m. on that date.
- (Added to NRS by [2015, 1720](#))

NRS 281.559 Electronic filing by certain appointed public officers; exceptions.

1. Except as otherwise provided in this section and [NRS 281.572](#), if a public officer who was appointed to the office for which the public officer is serving is entitled to receive annual compensation of \$6,000 or more for serving in that office or if the public officer was appointed to the office of Legislator, the public officer shall file electronically with the Secretary of State a financial disclosure statement, as follows:
 - (a) A public officer appointed to fill the unexpired term of an elected or appointed public officer shall file a financial disclosure statement within 30 days after the public officer’s appointment.
 - (b) Each public officer appointed to fill an office shall file a financial disclosure statement on or before January 15 of:

- (1) Each year of the term, including the year in which the public officer leaves office; and
- (2) The year immediately following the year in which the public officer leaves office, unless the public officer leaves office before January 15 in the prior year.

↳ The statement must disclose the required information for the full calendar year immediately preceding the date of filing.

2. If a person is serving in a public office for which the person is required to file a statement pursuant to subsection 1, the person may use the statement the person files for that initial office to satisfy the requirements of subsection 1 for every other public office to which the person is appointed and in which the person is also serving.

3. A judicial officer who is appointed to fill the unexpired term of a predecessor or to fill a newly created judgeship shall file a financial disclosure statement pursuant to the requirements of the Nevada Code of Judicial Conduct. To the extent practicable, such a statement must include, without limitation, all information required to be included in a financial disclosure statement pursuant to [NRS 281.571](#).

(Added to NRS by [2003, 3018](#); A [2007, 2737](#); [2011, 1728, 3307](#); [2015, 1720](#)) — (Substituted in revision for NRS 281A.600)

* Per AB452 (2019): A public officer is required to file a financial disclosure statement within 30 days after his or her appointment pursuant to paragraph (a) of subsection 1; and (b) During the calendar year in which the public officer was appointed, he or she did not serve in a public office that required the filing of a financial disclosure statement pursuant to paragraph (b) of subsection 1 or subsection 1 of NRS 281.561, the public officer shall file a statement which discloses the information required by subsections 5 and 6 of NRS 281.571 for the **30 days** immediately preceding the date of his or her appointment and which discloses the other information required by NRS 281.571 for the full calendar year immediately preceding the date of filing.

[NRS 281.561](#) Electronic filing by certain candidates and certain elected public officers; exceptions.

1. Except as otherwise provided in this section and [NRS 281.572](#), each candidate who will be entitled to receive annual compensation of \$6,000 or more for serving in the office that the candidate is seeking, each candidate for the office of Legislator and each public officer who was elected to the office for which the public officer is serving shall file electronically with the Secretary of State a financial disclosure statement, as follows:

(a) A candidate for nomination, election or reelection to public office shall file a financial disclosure statement not later than the 10th day after the last day to qualify as a candidate for the office. The statement must disclose the required information for the full calendar year immediately preceding the date of filing and for the period between January 1 of the year in which the election for the office will be held and the last day to qualify as a candidate for the office. The filing of a financial disclosure statement for a portion of a calendar year pursuant to this paragraph does not relieve the candidate of the requirement of filing a financial disclosure statement for the full calendar year pursuant to paragraph (b) in the immediately succeeding year, if the candidate is elected to the office.

(b) Each public officer shall file a financial disclosure statement on or before January 15 of:

(1) Each year of the term, including the year in which the public officer leaves office; and

(2) The year immediately following the year in which the public officer leaves office, unless the public officer leaves office before January 15 in the prior year.

↳ The statement must disclose the required information for the full calendar year immediately preceding the date of filing.

2. Except as otherwise provided in this subsection, if a candidate is serving in a public office for which the candidate is required to file a statement pursuant to paragraph (b) of subsection 1 or subsection 1 of [NRS 281.559](#), the candidate need not file the statement required by subsection 1 for the full calendar year for which the candidate previously filed a statement. The provisions of this subsection do not relieve the candidate of the requirement pursuant to paragraph (a) of subsection 1 to file a financial disclosure statement for the period between January 1 of the year in which the election for the office will be held and the last day to qualify as a candidate for the office.

3. A person elected pursuant to [NRS 548.285](#) to the office of supervisor of a conservation district is not required to file a financial disclosure statement relative to that office pursuant to subsection 1.

4. A candidate for judicial office or a judicial officer shall file a financial disclosure statement pursuant to the requirements of the Nevada Code of Judicial Conduct. To the extent practicable, such a statement must include, without limitation, all information required to be included in a financial disclosure statement pursuant to [NRS 281.571](#).

(Added to NRS by [1977, 1108](#); A [1985, 2126](#); [1987, 2097](#); [1991, 1601](#); [1995, 2199](#); [1999, 931](#); [2001, 1956, 2290](#); [2003, 160, 3020, 3396](#); [2003, 20th Special Session, 265](#); [2005, 1579](#); [2007, 2738](#); [2011, 1729, 3309](#); [2015, 1721](#)) — (Substituted in revision for NRS 281A.610)

PERTINENT SECTIONS OF NEVADA REVISED STATUES (NRS) CHAPTER 281 (cont.)

NRS 281.571 **Contents.** Each financial disclosure statement must contain the following information concerning the public officer or candidate:

1. The public officer's or candidate's length of residence in the State of Nevada and the district in which the public officer or candidate is registered to vote.
2. Each source of the public officer's or candidate's income, or that of any member of the public officer's or candidate's household who is 18 years of age or older. No listing of individual clients, customers or patients is required, but if that is the case, a general source such as "professional services" must be disclosed.
3. A list of the specific location and particular use of real estate, other than a personal residence:
 - (a) In which the public officer or candidate or a member of the public officer's or candidate's household has a legal or beneficial interest;
 - (b) Whose fair market value is \$2,500 or more; and
 - (c) That is located in this State or an adjacent state.
4. The name of each creditor to whom the public officer or candidate or a member of the public officer's or candidate's household owes \$5,000 or more, except for:
 - (a) A debt secured by a mortgage or deed of trust of real property which is not required to be listed pursuant to subsection 3; and
 - (b) A debt for which a security interest in a motor vehicle for personal use was retained by the seller.
5. If the public officer or candidate has undertaken or attended any educational or informational meetings, events or trips during the immediately preceding calendar year or other period for which the public officer or candidate is filing the financial disclosure statement, a list of all such meetings, events or trips, including:
 - (a) The purpose and location of the meeting, event or trip and the name of the organization conducting, sponsoring, hosting or requesting the meeting, event or trip;
 - (b) The identity of each interested person providing anything of value to the public officer or candidate or a member of the public officer's or candidate's household to undertake or attend the meeting, event or trip; and
 - (c) The aggregate value of everything provided by those interested persons to the public officer or candidate or a member of the public officer's or candidate's household to undertake or attend the meeting, event or trip.
6. If the public officer or candidate has received any gifts in excess of an aggregate value of \$200 from a donor during the immediately preceding calendar year or other period for which the public officer or candidate is filing the financial disclosure statement, a list of all such gifts, including the identity of the donor and the value of each gift.
7. A list of each business entity with which the public officer or candidate or a member of the public officer's or candidate's household is involved as a trustee, beneficiary of a trust, director, officer, owner in whole or in part, limited or general partner, or holder of a class of stock or security representing 1 percent or more of the total outstanding stock or securities issued by the business entity.
8. A list of all public offices presently held by the public officer or candidate for which this financial disclosure statement is required.

(Added to NRS by [1977, 1108](#); A [1985, 2127](#); [1991, 1602](#); [1995, 2200](#); [1997, 3331](#); [1999, 932](#); [2001, 1957](#); [2009, 1069](#); [2011, 1730](#); [2015, 1722](#)) — (Substituted in revision for NRS 281A.620)

NRS 281.572 **Affidavit for exemption from requirement of electronic filing; nonelectronic filing of statement.**

1. A public officer or candidate who is required to file a financial disclosure statement with the Secretary of State pursuant to [NRS 281.559](#) or [281.561](#) is not required to file the statement electronically if the public officer or candidate has on file with the Secretary of State an affidavit which satisfies the requirements set forth in subsection 2 and which states that:
 - (a) The public officer or candidate does not own or have the ability to access the technology necessary to file electronically the financial disclosure statement; and
 - (b) The public officer or candidate does not have the financial ability to purchase or obtain access to the technology necessary to file electronically the financial disclosure statement.
2. The affidavit described in subsection 1 must be:
 - (a) In the form prescribed by the Secretary of State and signed under an oath to God or penalty of perjury. A public officer or candidate who signs the affidavit under an oath to God is subject to the same penalties as if the public officer or candidate had signed the affidavit under penalty of perjury.
 - (b) Except as otherwise provided in subsection 4, filed not less than 15 days before the financial disclosure statement is required to be filed.

3. A public officer or candidate who is not required to file the financial disclosure statement electronically may file the financial disclosure statement by transmitting the statement by regular mail, certified mail, facsimile machine or personal delivery. A financial disclosure statement transmitted pursuant to this subsection shall be deemed to be filed on the date that it was received by the Secretary of State.

4. A person who is appointed to fill the unexpired term of an elected or appointed public officer must file the affidavit described in subsection 1 not later than 15 days after his or her appointment to be exempted from the requirement of filing a financial disclosure statement electronically.

(Added to NRS by [2011, 1725](#); A [2015, 1724](#))

NRS 281.573 Retention by Secretary of State.

1. Except as otherwise provided in subsection 2, each financial disclosure statement required by the provisions of [NRS 281.556](#) to [281.581](#), inclusive, must be retained by the Secretary of State for 6 years after the date of filing.

2. For public officers who serve more than one term in either the same public office or more than one public office, the period prescribed in subsection 1 begins on the date of the filing of the last financial disclosure statement for the last public office held.

(Added to NRS by [1987, 2093](#); A [1991, 1603](#); [2003, 3021, 3397](#); [2003, 20th Special Session, 265](#); [2011, 1731](#); [2015, 1724](#))
— (Substituted in revision for NRS 281A.630)

NRS 281.574 Certain public officers required to submit electronically to Secretary of State list of public officers required to file statement and candidates.

1. A list of each public officer who is required to file a financial disclosure statement must be submitted electronically to the Secretary of State, in a form prescribed by the Secretary of State, on or before December 1 of each year by:

- (a) Each county clerk for all public officers of the county and other local governments within the county other than cities;
- (b) Each city clerk for all public officers of the city;
- (c) The Director of the Legislative Counsel Bureau for all public officers of the Legislative Branch; and
- (d) The Director of the Department of Administration for all public officers of the Executive Branch.

2. Each county clerk, or the registrar of voters of the county if one was appointed pursuant to [NRS 244.164](#), and each city clerk shall submit electronically to the Secretary of State, in a form prescribed by the Secretary of State, a list of each candidate who filed a declaration of candidacy with that officer within 10 days after the last day to qualify as a candidate for the applicable office.

(Added to NRS by [2003, 3384](#); A [2003, 20th Special Session, 263](#); [2011, 1731](#); [2015, 1724](#)) — (Substituted in revision for NRS 281A.640)

NRS 281.5745 Regulations. The Secretary of State may adopt regulations necessary to carry out the provisions of [NRS 281.556](#) to [281.581](#), inclusive.

(Added to NRS by [2015, 1720](#))

NRS 281.581 Civil penalty for failure to disclose: Procedure; amount; waiver.

1. If the Secretary of State receives information that a public officer or candidate willfully fails to file a financial disclosure statement or willfully fails to file a financial disclosure statement in a timely manner pursuant to [NRS 281.559](#), [281.561](#) or [281.572](#), the Secretary of State may, after giving notice to the public officer or candidate, cause the appropriate proceedings to be instituted in the First Judicial District Court.

2. Except as otherwise provided in this section, a public officer or candidate who willfully fails to file a financial disclosure statement or willfully fails to file a financial disclosure statement in a timely manner pursuant to [NRS 281.559](#), [281.561](#) or [281.572](#) is subject to a civil penalty and payment of court costs and attorney’s fees. The civil penalty must be recovered in a civil action brought in the name of the State of Nevada by the Secretary of State in the First Judicial District Court and deposited by the Secretary of State for credit to the State General Fund in the bank designated by the State Treasurer.

3. The amount of the civil penalty is:

(a) If the statement is filed not more than 10 days after the applicable deadline set forth in subsection 1 of [NRS 281.559](#), subsection 1 of [NRS 281.561](#) or [NRS 281.572](#), \$25.

(b) If the statement is filed more than 10 days but not more than 20 days after the applicable deadline set forth in subsection 1 of [NRS 281.559](#), subsection 1 of [NRS 281.561](#) or [NRS 281.572](#), \$50.

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(c) If the statement is filed more than 20 days but not more than 30 days after the applicable deadline set forth in subsection 1 of [NRS 281.559](#), subsection 1 of [NRS 281.561](#) or [NRS 281.572](#), \$100.

(d) If the statement is filed more than 30 days but not more than 45 days after the applicable deadline set forth in subsection 1 of [NRS 281.559](#), subsection 1 of [NRS 281.561](#) or [NRS 281.572](#), \$250.

(e) If the statement is not filed or is filed more than 45 days after the applicable deadline set forth in subsection 1 of [NRS 281.559](#), subsection 1 of [NRS 281.561](#) or [NRS 281.572](#), \$2,000.

4. For good cause shown, the Secretary of State may waive a civil penalty that would otherwise be imposed pursuant to this section. If the Secretary of State waives a civil penalty pursuant to this subsection, the Secretary of State shall:

(a) Create a record which sets forth that the civil penalty has been waived and describes the circumstances that constitute the good cause shown; and

(b) Ensure that the record created pursuant to paragraph (a) is available for review by the general public.

5. As used in this section, “willfully” means intentionally and knowingly.

(Added to NRS by [1977, 1109](#); A [1985, 2128](#); [1997, 3333](#); [1999, 934, 2746](#); [2001, 1958, 2290, 2924, 2931, 2932, 2934](#); [2003, 3021, 3397](#); [2003, 20th Special Session, 265](#); [2009, 1070](#); [2013, 3809](#); [2015, 1725](#))

— (Substituted in revision for NRS 281A.660)