

SENATE BILL NO. 253—SENATOR BUCK

FEBRUARY 27, 2025

Referred to Committee on Education

SUMMARY—Revises provisions relating to education.
(BDR 34-637)

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

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

AN ACT relating to education; revising provisions relating to the statewide system of accountability; creating the Charter School Facilities Account in the State General Fund for the acquisition, improvement and maintenance of facilities of certain charter schools; requiring the Department of Education to distribute money from the Account to certain charter schools based on the attendance of pupils and the eligibility of pupils for free and reduced-price meals; creating the State Public Charter School Facility Fund in the State Treasury for the payment of interest and redemption of outstanding bonds of certain charter schools and the design, construction, acquisition, leasing or renting of facilities for certain charter schools; directing revenue to be deposited into the Fund; revising provisions relating to the annual reports of accountability prepared by the State Board of Education and each school district; revising provisions relating to certain taxes to support public schools; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law requires the Department of Education to: (1) determine annually
2 whether each public school is meeting the measurable objectives and performance
3 targets established pursuant to the statewide system of accountability for public
4 schools; and (2) post such determinations and final ratings on the Internet website
5 maintained by the Department. (NRS 385A.670, 385A.720) **Section 1** of this bill
6 requires the Department to also post on the Internet website a ranked list of the top



7 10 elementary schools, middle schools and high schools in the State based on the
8 determinations and final ratings.

9 Existing law authorizes the Director of the Department of Business and
10 Industry to issue bonds and other obligations to finance the acquisition,
11 construction, improvement, restoration or rehabilitation of certain property,
12 buildings and facilities for charter schools, known as the Charter School Financing
13 Law. (NRS 388A.550-388A.695) **Section 4** of this bill creates the Charter School
14 Facilities Account in the State General Fund for the acquisition, improvement and
15 maintenance of charter school facilities in this State and requires the Superintendent
16 of Public Instruction to administer the Account.

17 **Section 4** requires the Department of Education, for Fiscal Year 2025-2026 and
18 each fiscal year thereafter, to distribute the money in the Account to each charter
19 school in this State, other than a charter school for distance education, as follows:
20 (1) \$600 per school year per pupil for pupils qualifying as eligible for free and
21 reduced-price meals pursuant to the National School Lunch Program; and (2) \$300
22 per school year per pupil for all other pupils. The amount provided to each charter
23 school is reduced proportionally by the number of days each pupil is expected to
24 not attend the school in person if the pupil is participating in a program of distance
25 education provided by the charter school. **Section 4** further provides that the money
26 remaining in the Account does not revert to the State General Fund at the end of
27 each fiscal year and must be carried forward to the next fiscal year.

28 **Section 5** of this bill creates the State Public Charter School Facility Fund in
29 the State Treasury and requires the money in the Fund to be used for the payment
30 of interest and redemption of outstanding bonds of charter schools and for the
31 design, construction, acquisition, leasing or renting of facilities for certain charter
32 schools. **Section 5** requires that money deposited in the Fund from tax revenue
33 from a county be used for charter schools in that county.

34 Existing law requires each board of county commissioners to levy taxes on
35 certain taxable property for the support of public schools in the county, the revenue
36 of which must be credited to the State Education Fund. (NRS 387.195) **Section 2** of
37 this bill requires that a portion of such tax revenue must also be credited to the State
38 Public Charter School Facility Fund created by **section 5**. **Section 7** of this bill
39 requires that when a municipality adopts certain ordinances and levies taxes
40 pursuant to **section 2**, a portion of those taxes be deposited into the Fund.

41 Existing law requires the board of trustees of each school district to report to
42 the State Board of Education and the Teachers and Leaders Council of Nevada
43 concerning the implementation and effectiveness of certain processes of the
44 statewide performance evaluation system for evaluating the performance of
45 educational employees. (NRS 391.465, 391.470) **Section 6** of this bill requires the
46 board of trustees of each school district to also submit a report concerning teacher
47 performance evaluations based on the statewide performance evaluation system,
48 including, without limitation, a list of the top 10 percent of elementary school,
49 middle school and high school teachers. **Section 6** requires the Department, on or
50 before September 15 of each year, to post on the Internet website of the Department
51 the top 10 percent of elementary school, middle school and high school teachers for
52 each school district in the State based on the statewide performance evaluation
53 system.



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

1 **Section 1.** NRS 385A.720 is hereby amended to read as
2 follows:

3 385A.720 1. Except as otherwise provided in subsection 3:

4 (a) Based upon the information received from the Department
5 pursuant to NRS 385A.670, the board of trustees of each school
6 district shall, on or before August 15 of each year, issue a
7 preliminary rating for each public school in the school district in
8 accordance with the statewide system of accountability for public
9 schools, excluding charter schools sponsored by the State Public
10 Charter School Authority, a college or university within the Nevada
11 System of Higher Education or a city or county.

12 (b) The board of trustees shall make preliminary ratings for all
13 charter schools that are sponsored by the board of trustees.

14 (c) The Department shall make preliminary ratings for all
15 charter schools sponsored by the State Public Charter School
16 Authority, all charter schools sponsored by a college or university
17 within the Nevada System of Higher Education and all charter
18 schools sponsored by a city or county.


19 2. Except as otherwise provided in subsection 3:

20 (a) Before making a final rating for a school, the board of
21 trustees of the school district or the Department, as applicable, shall
22 provide the school an opportunity to review the data upon which the
23 preliminary rating is based and to present evidence.

24 (b) If the school is a public school of the school district or a
25 charter school sponsored by the board of trustees, the board of
26 trustees of the school district shall, in consultation with the
27 Department, make a final determination concerning the rating for
28 the school on September 15.

29 (c) If the school is a charter school sponsored by the State Public
30 Charter School Authority, a college or university within the Nevada
31 System of Higher Education or a city or county, the Department
32 shall make a final determination concerning the rating for the school
33 on September 15.

34 3. The Department may temporarily waive or otherwise pause
35 the requirement to make ratings for public schools that comply with
36 20 U.S.C. § 6311(c) pursuant to this section if the United States
37 Department of Education grants a waiver from or otherwise pauses
38 the requirements of 20 U.S.C. § 6311(c).

39 4. On or before September 15 of each year, the Department
40 shall post on the Internet website maintained by the Department the
41 determinations and final ratings made for all schools in this State 
42 *and a ranked list of the top 10 elementary schools, middle schools*



1 *and high schools in the State based on the determinations and*
2 *final ratings.*

3 **Sec. 2.** NRS 387.195 is hereby amended to read as follows:

4 387.195 1. Each board of county commissioners shall levy a
5 tax of 75 cents on each \$100 of assessed valuation of taxable
6 property within the county for the support of the public schools.

7 2. The tax collected pursuant to subsection 1 on any assessed
8 valuation attributable to the net proceeds of minerals must not be
9 considered as available to pay liabilities of the fiscal year in which
10 the tax is collected but must be deferred for use in the subsequent
11 fiscal year.

12 3. In addition to any tax levied in accordance with subsection
13 1, each board of county commissioners shall levy a tax for the
14 payment of interest and redemption of outstanding bonds of the
15 county school district ~~[-]~~, *the payment of interest and redemption*
16 *of outstanding bonds of a charter school in the county and for*
17 *charter school facilities in the county.*

18 4. The tax collected pursuant to subsection 1 and any interest
19 earned from the investment of the proceeds of that tax must be
20 remitted by the county treasurer to the State Treasurer for credit to
21 the State Education Fund.

22 5. The tax collected pursuant to subsection 3 and any interest
23 earned from the investment of the proceeds of that tax must be
24 credited to the county school district's debt service fund ~~[-]~~ *and the*
25 *State Public Charter School Facility Fund created by section 5 of*
26 *this act.*

27 **Sec. 3.** Chapter 388A of NRS is hereby amended by adding
28 thereto the provisions set forth as sections 4 and 5 of this act.

29 **Sec. 4. 1.** *There is hereby created the Charter School*
30 *Facilities Account in the State General Fund for the acquisition,*
31 *improvement and maintenance of facilities of charter schools*
32 *operating in this State.*

33 **2.** *The Superintendent of Public Instruction shall administer*
34 *the Account.*

35 **3.** *To the extent money is available in the Account, the*
36 *Department shall, for Fiscal Year 2025-2026 and each fiscal year*
37 *thereafter, distribute the money in the Account in the following*
38 *manner:*

39 **(a)** *For pupils qualifying as eligible for free and reduced-price*
40 *meals pursuant to the National School Lunch Program, 42 U.S.C.*
41 *§§ 1751 et seq., an amount of \$600 per school year per pupil:*

42 **(1)** *Attending a charter school on a full-time, in person*
43 *basis; and*



1 (2) *Attending a charter school providing a program of*
2 *distance education, reduced proportionally by the number of days*
3 *each pupil is expected to not attend the charter school in person.*

4 (b) *For pupils not qualifying as eligible for free and reduced-*
5 *price meals pursuant to the National School Lunch Program, 42*
6 *U.S.C. §§ 1751 et seq., an amount of \$300 per school year per*
7 *pupil:*

8 (1) *Attending a charter school on a full-time, in person*
9 *basis; and*

10 (2) *Attending a charter school providing a program of*
11 *distance education, reduced proportionally by the number of days*
12 *each pupil is expected to not attend the charter school in person.*

13 4. *If there is an insufficient amount of money in the Account*
14 *to fully fund the distributions projected to be made pursuant to*
15 *subsection 3 in any fiscal year, the Superintendent of Public*
16 *Instruction shall proportionally reduce the amount of all such*
17 *distributions.*

18 5. *The interest and income earned on money in the Account,*
19 *after deducting any applicable charges must be credited to the*
20 *Account.*

21 6. *Any money remaining in the Account at the end of a fiscal*
22 *year does not revert to the State General Fund, and the balance in*
23 *the Account must be carried forward to the next fiscal year.*

24 7. *As used in this section:*

25 (a) *“Charter school” does not include a charter school for*
26 *distance education as defined in NRS 388A.705.*

27 (b) *“Program of distance education” has the meaning ascribed*
28 *to it in NRS 388.829.*

29 **Sec. 5. 1.** *There is hereby created as a special revenue fund*
30 *in the State Treasury the State Public Charter School Facility*
31 *Fund to be administered by the Executive Director of the State*
32 *Public Charter School Authority. The tax collected pursuant to*
33 *subsection 3 of NRS 387.195 for the payment of interest and*
34 *redemption of outstanding bonds of a charter school and for*
35 *charter school facilities must be deposited in the State Treasury*
36 *for credit to the State Public Charter School Facility Fund.*

37 2. *All interest and income earned from the money in the*
38 *Fund must be credited to the Fund.*

39 3. *Claims against the Fund must be paid as other claims*
40 *against the State are paid.*

41 4. *Money in the Fund must be used to meet existing or future*
42 *obligations of the State and for the following purposes:*

43 (a) *Construction, design or purchase of new and existing*
44 *buildings for use by a public charter school, including, without*



1 *limitation, teacherages, dormitories, dining halls, gymnasiums and*
2 *stadiums.*

3 *(b) Enlarging, remodeling or repairing existing buildings or*
4 *grounds for a public charter school, including, without limitation,*
5 *teacherages, dormitories, dining halls, gymnasiums and stadiums.*

6 *(c) Acquiring sites for building schools, or additional real*
7 *property for necessary purposes related to schools, including,*
8 *without limitation, playgrounds, athletic fields and sites for*
9 *stadiums.*

10 *(d) Renting or leasing a facility for the use of a charter school.*

11 **5. Any money disbursed from the Fund must be used for the**
12 **needs of charter schools in the county from which the tax revenue**
13 **was collected pursuant to subsection 3 of NRS 387.195 and**
14 **deposited into the Fund pursuant to subsection 1.**

15 **6. As used in this section, "charter school" does not include a**
16 **charter school for distance education as defined in NRS 388A.705.**

17 **Sec. 6.** NRS 391.470 is hereby amended to read as follows:

18 391.470 **1.** On or before August 1 of each year, the board of
19 trustees of each school district shall submit a report to the State
20 Board and the Teachers and Leaders Council of Nevada created by
21 NRS 391.455 concerning ~~the~~ :

22 *(a) The implementation and effectiveness of the process for peer*
23 *observations of teachers set forth in the regulations adopted by the*
24 *State Board pursuant to paragraph (e) of subsection 2 of NRS*
25 *391.465, including, without limitation, any recommendations for*
26 *revisions to the process of peer observations.*

27 *(b) Teacher performance evaluations based on the statewide*
28 *performance evaluation system established by the State Board*
29 *pursuant to NRS 391.465, including, without limitation, a list of*
30 *the top 10 percent of elementary school, middle school and high*
31 *school teachers in each district.*

32 **2. On or before September 15 of each year, the Department**
33 **shall post on the Internet website maintained by the Department**
34 **the top 10 percent of elementary school, middle school and high**
35 **school teachers in each district as reported pursuant to**
36 **subsection 1.**

37 **Sec. 7.** NRS 278C.250 is hereby amended to read as follows:

38 278C.250 **1.** After the effective date of the ordinance adopted
39 pursuant to NRS 278C.220:

40 *(a) Any taxes levied upon taxable property in the tax increment*
41 *area each year by or for the benefit of the State, the municipality and*
42 *any public body must be divided as follows:*

43 *(1) That portion of the taxes that would be produced by the*
44 *rate upon which the tax is levied each year by or for each of those*
45 *taxing agencies upon the total sum of the assessed value of the*



1 taxable property in the tax increment area as shown upon the last
2 equalized assessment roll used in connection with the taxation of the
3 property by the taxing agency, must be allocated to and when
4 collected must be paid into the funds of the respective taxing
5 agencies as taxes by or for the taxing agencies on all other property
6 are paid.

7 (2) Except as otherwise provided in this section, the portion
8 of the taxes levied each year in excess of the amount determined
9 pursuant to subparagraph (1) must be allocated to, and when
10 collected must be paid into, the tax increment account pertaining to
11 the undertaking to pay the bond requirements of loans, money
12 advanced to, or indebtedness, whether funded, refunded, assumed or
13 otherwise, incurred by the municipality to finance or refinance, in
14 whole or in part, the undertaking. Unless the total assessed valuation
15 of the taxable property in the tax increment area exceeds the total
16 assessed value of the taxable property in the area as shown by the
17 last equalized assessment roll referred to in this subsection, all of the
18 taxes levied and collected upon the taxable property in the area must
19 be paid into the funds of the respective taxing agencies. When the
20 loans, advances and indebtedness, if any, and interest thereon, have
21 been paid, all money thereafter received from taxes upon the taxable
22 property in the tax increment area must be paid into the funds of the
23 respective taxing agencies as taxes on all other property are paid.

24 (b) If the undertaking is a natural resources project or a rail
25 project for which the municipality has received approval from the
26 Interim Finance Committee pursuant to NRS 278C.157, any taxes
27 levied upon the sale or use of tangible personal property in the tax
28 increment area each year by or for the benefit of the State, the
29 municipality and any public body must be divided as follows:

30 (1) That portion of the taxes that would be produced by the
31 rate upon which the tax is levied each year by or for each of those
32 taxing agencies upon the total sum of the sales and use of tangible
33 personal property in the tax increment area in the fiscal year
34 immediately preceding the effective date of the ordinance adopted
35 pursuant to NRS 278C.220, must be allocated to and when collected
36 must be paid into the funds of the respective taxing agencies as
37 taxes by or for the taxing agencies on all other sales of tangible
38 personal property are paid.

39 (2) Except as otherwise provided in this section, of the
40 portion of the taxes levied each year in excess of the amount
41 determined pursuant to subparagraph (1), 50 percent of that amount
42 must be allocated to, and when collected must be paid into the tax
43 increment account pertaining to the undertaking to pay the bond
44 requirements of loans, money advanced to, or indebtedness, whether
45 funded, refunded, assumed or otherwise, incurred by the



1 municipality to finance or refinance, in whole or in part, the
2 undertaking. The remaining 50 percent of that amount must be
3 allocated to and when collected must be paid into the funds of the
4 respective taxing agencies as taxes by or for the taxing agencies on
5 all other sales of tangible personal property are paid. Unless the total
6 amount of the taxes imposed on the sale and use of tangible personal
7 property in the tax increment area exceeds the total amount of the
8 taxes imposed on the sale and use of tangible personal property in
9 the tax increment area in the fiscal year immediately preceding the
10 effective date of the ordinance adopted pursuant to NRS 278C.220,
11 all of the taxes levied and collected upon the sale or use of tangible
12 personal property in the tax increment area must be paid into the
13 funds of the respective taxing agencies. When the loans, advances
14 and indebtedness, if any, and interest thereon, have been paid, all
15 money thereafter received from taxes upon the sale or use of
16 tangible personal property in the tax increment area must be paid
17 into the funds of the respective taxing agencies as taxes on all other
18 taxes on the sale or use of tangible personal property are paid.

19 (c) If the undertaking is a natural resources project or a rail
20 project for which the municipality has received approval from the
21 Interim Finance Committee pursuant to NRS 278C.157, any taxes
22 imposed pursuant to NRS 363A.130 or 363B.110 on employers
23 located in the tax increment area must be divided as follows:

24 (1) That portion of the taxes that would be produced by the
25 rate upon which the tax is imposed each year by the Department of
26 Taxation in the fiscal year immediately preceding the effective date
27 of the ordinance adopted pursuant to NRS 278C.220, must be
28 allocated to and when collected must be paid to the Department of
29 Taxation as all other taxes imposed pursuant to NRS 363A.130 and
30 363B.110 are paid.

31 (2) Except as otherwise provided in this section, of the
32 portion of the taxes imposed each year in excess of the amount
33 determined pursuant to subparagraph (1), 50 percent of that amount
34 must be allocated to, and when collected must be paid into, the tax
35 increment account pertaining to the undertaking to pay the bond
36 requirements of loans, money advanced to, or indebtedness, whether
37 funded, refunded, assumed or otherwise, incurred by the
38 municipality to finance or refinance, in whole or in part, the
39 undertaking. The remaining 50 percent of that amount must be
40 allocated to and when collected must be paid to the Department of
41 Taxation as all other taxes imposed pursuant to NRS 363A.130 and
42 363B.110 are paid. Unless the total amount of the taxes imposed
43 pursuant to NRS 363A.130 and 363B.110 on employers located in
44 the tax increment area exceeds the total amount of the taxes imposed
45 on employers located in the tax increment area in the fiscal year



1 immediately preceding the effective date of the ordinance adopted
2 pursuant to NRS 278C.220, all of the taxes imposed on employers
3 located in the tax increment area must be paid to the Department of
4 Taxation. When the loans, advances and indebtedness, if any, and
5 interest thereon, have been paid, all money thereafter received from
6 taxes imposed pursuant to NRS 363A.130 or 363B.110 on
7 employers located in the tax increment area must be paid to the
8 Department of Taxation as all other taxes imposed pursuant to NRS
9 363A.130 and 363B.110 are paid.

10 2. Except as otherwise provided in subsection 2 of NRS
11 360.991, the amount of the taxes levied each year which are paid
12 into the tax increment account pursuant to subparagraph (2) of
13 paragraph (a) of subsection 1, subparagraph (2) of paragraph (b) of
14 subsection 1 and subparagraph (2) of paragraph (c) of subsection 1
15 must be limited by the governing body to an amount not to exceed
16 the combined total amount required for annual debt service of or any
17 outstanding advances of money or unfunded costs associated with
18 the project or projects acquired, improved or equipped, or any
19 combination thereof, as part of the undertaking.

20 3. Any revenues generated within the tax increment area in
21 excess of the amount referenced in subsection 2, if any, will be paid
22 into the funds of the respective taxing agencies in the same
23 proportion as their base amount was distributed.

24 4. Except as otherwise provided in this subsection, in any fiscal
25 year, the total revenue paid to a tax increment area pursuant to
26 subparagraph (2) of paragraph (a) of subsection 1 in combination
27 with the total revenue paid to any other tax increment areas and any
28 redevelopment agencies of a municipality, other than any revenues
29 paid to any other tax increment areas pursuant to subparagraph (2)
30 of paragraph (b) of subsection 1 and subparagraph (2) of paragraph
31 (c) of subsection 1, must not exceed:

32 (a) In a county whose population is 100,000 or more or a city
33 whose population is 150,000 or more, an amount equal to the
34 combined tax rates of the taxing agencies for that fiscal year
35 multiplied by 10 percent of the total assessed valuation of the
36 municipality.

37 (b) In a county whose population is less than 100,000 or a city
38 whose population is less than 150,000, an amount equal to the
39 combined tax rates of the taxing agencies for that fiscal year
40 multiplied by 15 percent of the total assessed valuation of the
41 municipality.

42 ↪ Notwithstanding the provisions of this subsection, if a county has
43 a population of less than 100,000 or if a city has a population of less
44 than 150,000 at the time the municipality issues securities for a tax
45 increment area pursuant to NRS 278C.280, the revenue limitation



1 set forth in paragraph (b) must remain the revenue limitation for the
2 tax increment area until such time as the securities issued for that
3 tax increment area pursuant to NRS 278C.280 have been paid in
4 full, including any securities issued to refund those securities,
5 regardless of whether the population of the municipality reaches or
6 exceeds 100,000 after the issuance of those securities.

7 5. If the revenue paid to a tax increment area must be limited
8 pursuant to paragraph (a) or (b) of subsection 4 and the municipality
9 has more than one redevelopment agency or tax increment area, or
10 one of each, the municipality shall determine the allocation to each
11 agency and area. Any revenue that would be allocated to a tax
12 increment area but for the provisions of this section must be paid
13 into the funds of the respective taxing agencies.

14 6. The portion of the taxes levied each year in excess of the
15 amount determined pursuant to subparagraph (1) of paragraph (a) of
16 subsection 1 which is attributable to any tax rate levied by a taxing
17 agency:

18 (a) To produce revenue in an amount sufficient to make annual
19 repayments of the principal of, and the interest on, any bonded
20 indebtedness that was approved by a majority of the registered
21 voters within the area of the taxing agency voting upon the question,
22 must be allocated to, and when collected must be paid into, the debt
23 service fund of that taxing agency.

24 (b) In excess of any tax rate of that taxing agency applicable to
25 the last taxation of the property before the effective date of the
26 ordinance, if that additional rate was approved by a majority of the
27 registered voters within the area of the taxing agency voting upon
28 the question, must be allocated to, and when collected must be paid
29 into, the appropriate fund of that taxing agency.

30 (c) Pursuant to NRS 387.3285 or 387.3287, if that rate was
31 approved by a majority of the registered voters within the area of the
32 taxing agency voting upon the question, must be allocated to, and
33 when collected must be paid into, the appropriate fund of that taxing
34 agency.

35 (d) For the support of the public schools *and charter schools*
36 within a county school district pursuant to NRS 387.195, must be
37 allocated to, and when collected must be paid into, the State
38 Education Fund **§** *and State Public Charter School Facility Fund.*

39 7. The provisions of paragraph (a) of subsection 6 include,
40 without limitation, a tax rate approved for bonds of a county school
41 district issued pursuant to NRS 350.020, including, without
42 limitation, amounts necessary for a reserve account in the debt
43 service fund.



1 8. As used in this section, the term “last equalized assessment
2 roll” means the assessment roll in existence on the 15th day of
3 March immediately preceding the effective date of the ordinance.

4 **Sec. 8.** The provisions of this act do not apply to the extent
5 that the provisions would constitute an impairment of the rights of
6 holders of the bonds or similar obligations issued by the State of
7 Nevada or a political subdivision thereof. If there are any such
8 outstanding bonds or obligations, the State of Nevada and its
9 officers and agencies shall take whatever actions that are deemed
10 necessary to protect the interests of the State and the rights of the
11 holders of the bonds and similar objections.

12 **Sec. 9.** The amendatory provisions of section 2 of this act:

13 1. Do not apply to any taxes due for any period ending on or
14 before June 30, 2026.

15 2. Must not be applied to modify, directly or indirectly, any
16 taxes levied or revenue pledged in such a manner as to impair
17 adversely any outstanding obligations of any county, including,
18 without limitation, bonds, medium-term financing, letters of credit
19 and any other financial obligation, until all such obligations have
20 been discharged in full or provision for their payment and
21 redemption has been fully made.

22 **Sec. 10.** 1. This section becomes effective upon passage and
23 approval.

24 2. Sections 1 to 9, inclusive, of this act become effective:

25 (a) Upon passage and approval for the purpose of performing
26 any preparatory administrative tasks that are necessary to carry out
27 the provisions of this act; and

28 (b) On January 1, 2026, for all other purposes.



