1 REC'D & FILED Francis C. Flaherty (NSBN 5303) DYER LAWRENCE, LLP 2 2024 FEB -5 AM 11: 56 2805 Mountain Street Carson City, Nevada 89703 3 WILLIAM SCOTT HOEN (T) 775-885-1896 | (F) 775 885-8728 K. PETERSON ERK 4 fflaherty@dyerlawrence.com 5 Jason H Jasmine (admission pro hac vice pending) 6 Grant E. Ingram (admission pro hac vice pending) MESSING, ADAM & JASMINE LLP 7 2150 River Plaza Drive, Suite 140 Sacramento, CA 95833 8 (T) 916-446-5297 | (F) 916-448-5047 jason@majlabor.com 9 grant@majlabor.com 10 Attorneys for Plaintiffs 11 12 FIRST JUDICIAL DISTRICT COURT OF NEVADA 13 **CARSON CITY** 14 Case No.: 24 DC 000 24 1B STRONG PUBLIC SCHOOLS NEVADA, a 15 political action committee; VICKI KREIDEL, 16 an individual; and CHRISTINA Dept: GIUNCHIGLIANI, an individual, 17 Plaintiffs, 18 VS. 19 20 STATE OF NEVADA, ex rel. the Office of the State Treasurer of Nevada; ZACH CONINE. 21

Nevada State Treasurer, in his official capacity; and, JOE LOMBARDO, Nevada Governor, in his official

Defendants.

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COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

[Exemption from Arbitration Based on Equitable and Declaratory Relief Requested NAR 3(A), 5(A)]

COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

Plaintiffs STRONG PUBLIC SCHOOLS NEVADA, a political action committee ("SPSN"), Vicki Kreidel, and Christina Giunchigliani, file this Complaint against Defendants the State of Nevada; Joseph Lombardo, in his official capacity as Governor of the State of Nevada and; Zach Conine, and in his official capacity as Nevada State Treasurer. Plaintiffs allege as follows:

JURISDICTION AND VENUE

- 1. This Court has subject matter jurisdiction pursuant to Article 6, § 6(1) of the Nevada Constitution and NRS 30.030 and NRS 30.100. Furthermore, because Plaintiffs seek injunctive relief, this Court has original jurisdiction over such claims. *See Edwards v. Emperor's Garden Rest.*, 122 Nev. 317, 324, 130 P.3d 1280, 1284 (2006) ("The district court possesses original jurisdiction . . . over claims for injunctive relief.").
- 2. The Court has personal jurisdiction over all of the Defendants, who are residents and officials of the State of Nevada, pursuant to NRS 14.065.
- 3. Venue is proper pursuant to NRS 13.010, 13.020(3), and 13.040 because all of the Defendants either reside or carry out their official duties in Carson City.

PARTIES

- 4. Plaintiff SPSN is a state political action committee affiliated with the Nevada State Education Association under the laws of Nevada and under section 527 of the Internal Revenue Code to support public education and oppose the diversion of public money for private or corporate use. It is authorized to do business in Nevada, and its members and supporters, including Nevada public school teachers and students, will be harmed by SB1 (35th Special Session Leg., Nev. 2023) (hereinafter "SB1 2023").
- 5. Plaintiff Vicki Kreidel has been a Nevada resident for 10 years, working as an elementary school reading specialist in Clark County, Nevada, and is the President of the National Education Association of Southern Nevada.
- 6. Plaintiff Christina Giunchigliani is a 45-year Nevada resident, a former teacher in Clark County, a former elected representative in Clark County and a former elected representative in the Nevada State Assembly.

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7. Defendant Joseph Lombardo currently serves as the Governor of the State of Nevada, with chief executive authority under Nevada's Constitution and state law.

8. Defendant Zach Conine currently serves as the Nevada State Treasurer.

INTRODUCTION

- 9. This lawsuit challenges the constitutionality of SB1 2023, otherwise known as the "Southern Nevada Tourism Innovation Act," which provides a method to finance the development and construction of a baseball stadium in Clark County intended to host a Major League Baseball team.
- 10. A true and correct copy of SB1 2023 as passed and enrolled by the Senate, and then signed by Governor Lombardo into law, is attached to this complaint as **Exhibit 1**.
- 11. SB1 2023 violates 5 provisions of the Nevada Constitution. *First*, it violates Article 4, § 18(2), which provides that a two-thirds majority in each legislature house is required to pass any bill that "creates, generates, or increases any public revenue in any form, including but not limited to taxes, fees, assessments and rates, or changes in the computation base for taxes, fees, assessments and rates." SB1 2023 creates public revenue through its seat licensing provisions, but it was not passed by the required two-thirds vote in either the Assembly or the Senate.
- 12. Second, SB1 2023 violates Article 4, § 19, which states in pertinent part that "[n]o money shall be drawn from the treasury but in consequence of appropriations made by law."

 Nevada law is clear that in the absence of a specified amount, an appropriation must contain "a clear legislative intent authorizing the expenditure and a maximum amount set aside for the payment of claims or at least a formula by which the amount can be determined." See Schwartz v. Lopez 132 Nev. 732, 753, 382 P.3d 886, 900-01 (2016). SB1 2023 fails this Constitutional requirement because it authorizes the Nevada Treasurer to draw unspecified amounts of money to prop up Clark County's bond debt, with no formula to determine the amount.
- 13. Third, SB1 2023 violates Article 4, § 21 because it is tantamount to a local law where a general law could have been made applicable.

- 14. Fourth, SB1 2023 violates Article 9, § 3 because the requirement that Clark County incur general obligation bonds impermissibly results in public debt incurred by the State of Nevada, with a failure by the Nevada legislature to levy a new tax and specifically appropriate the proceeds of that tax to repay the public debt created.
- 15. Fifth, SB1 2023 violates Article 9, § 4 because the law's pledge of taxes for bond repayment and credit enhancement scheme both require the State to assume the debt of Clark County.
- 16. The Court should therefore declare that SB1 2023 is unconstitutional and prevent Defendants from implementing, enforcing or executing the law.

FACTUAL ALLEGATIONS

- 17. Plaintiff SPSN is a public interest, non-profit political action committee affiliated with the Nevada State Education Association for the purposes of supporting public education and opposing the diversion of public money for private or corporate uses. It is authorized to do business in Nevada, and its members and supporters, including Nevada public school employees and students, will be harmed by SB1 2023.
- 18. Plaintiffs Vicki Kreidel and Christina Giunchigliani are Nevada residents who share the same concerns of Plaintiff SPSN that SB1 2023 is violative of the Nevada Constitution and that, if implemented, will decrease money allocated to public school employees and students, will decrease other services to the citizens of Nevada, and will otherwise result in serious and irreparable harm to the Plaintiffs, and those whose interests they represent, if not overturned.
- 19. The Nevada Constitution requires the State to operate with a balanced budget, including on an intra-year basis. Taxes or other revenues can be increased only with a two-thirds vote of the legislature, curtailing the state's fiscal flexibility, but also adding a necessary requirement of responsible spending approved by the voters who can vote out the legislators if they disagree with their spending decisions.

SB1 2023

20. On or about June 13, 2023, the Nevada State Senate passed SB1 2023. On or about June 14, 2023, the Nevada State Assembly passed SB1 2023.

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https://legiscan.com/NV/bill/SB1/2023/X2

- SB1 2023 did NOT receive an affirmative vote of more than 2/3rds of the 21. members of the Nevada State Senate and/or the Nevada State Assembly.
- 22. On or about June 15, 2023, SB1 2023 was signed into law by Governor Joe Lombardo.
- 23. As stated in its Legislative Counsel's Digest, 2023 SB1 is known as the "Southern Nevada Tourism Innovation Act" and provides a method to finance the development and construction of a Major League Baseball stadium project (the "Project") in Clark County.1
- 24. To pay for the Project, SB1 2023 mandates the issuance of general obligation bonds by Clark County. See SB1 2023 at Section 34.
- 25. SB1 2023 pledges the proceeds of certain existing taxes, fees, and charges imposed by (a) the State and (b) the County in the "Sports and Entertainment Improvement District" to pay the principal and interest on the bonds. See SB1 2023 at Section 29.1.
- 26. The above-referenced pledge of taxes, fees and charges set forth in Section 29.1(a) of SB1 2023 (state tax proceeds) is subject to the qualification that it does not create "[a]ny form of contract, obligation, or pledge granting, providing or otherwise securing the full faith and credit of the State for any payment . . . of any public or private debts" nor is it a "surrender by the Legislature of any sovereign power of the state government to enact, amend or repeal any law " See SB1 2023 at Section 29.8(a) and (b).
- 27. Despite the law's illusory commitment to avoid saddling the State of Nevada with public debt, other language in the law, and common sense, demonstrate that Nevada taxpayers will necessarily incur public debt if SB1 2023 is implemented.
- 28. To support the bonds issued by Clark County, SB1 2023 requires the Nevada State Treasurer to provide a "credit enhancement" on the bonds. The Nevada State Treasurer must set aside money into a "designated fund" to fund that credit enhancement. See SB1 2023 at Sections 30 and 41.

- 29. SB1 2023 requires the Nevada State Treasurer to deposit into the designated fund an amount equal to at least 50% of the debt service due on the bonds in the next two years. *See* SB1 2023 at Section 30.5(a).
- 30. There is a "continuing appropriation" for the Nevada State Treasurer to "gather, transfer and deposit . . . unencumbered money . . . in an amount sufficient to replenish the designated fund from various sources," including the unreserved fund balance in the State General Fund. *See* SB1 2023 at Sections 30.5(b); and 30.9.
- 31. If revenues from the Project are insufficient to repay its obligations on the bonds, SB1 2023 authorizes Clark County to take a loan from the designated fund. If Clark County withdraws money from the designated fund to pay for the bond debt service, SB1 2023 requires the Nevada State Treasurer to gather other money that is not already committed for expenditure and to replenish the designated fund. *See* SB1 2023 at Section 30.5(b)(1)-(5).
- 32. SB1 2023 states that Clark County's failure to repay the loan taken from the designated fund for the credit enhancement to pay debt service on the bonds issued to fund the Project would not constitute a default, nor will it be considered a general obligation of the County, nor can the Nevada State Treasurer withhold payment of any other monies from any other source that would otherwise be distributed to Clark County. See SB1 2023 at Section 30.8. In other words, if Clark County fails to repay the loan, the State of Nevada would have no recourse against Clark County, and therefore would be ultimately responsible for the loan debt.
- 33. SB1 2023 empowers the "Stadium Authority" to sell licenses to generate revenue for the construction of the Project. *See* SB1 2023 at Section 27.

Two-Thirds Majority

- 34. The Nevada Constitution requires that any legislation that creates, generates, or increases any public revenue in any form is subject to a two-thirds legislative supermajority threshold for passage. *See* Nev. Const., Art 4, § 18(2).
- 35. The intent and purpose of the two-thirds requirement is to subject any revenue-creating legislation to a heightened standard of legislative approval and to protect taxpayers from new and increased taxes, fees, and other assessments.

- 36. SB1 2023 contains a license provision which has the impact of creating, generating, or increasing public revenue. SB1 2023 states that the Stadium Authority "shall retain the sole and exclusive right to enter into agreements to provide for the sale, license or transfer of personal seat licenses, stadium builder's licenses or similar instruments for any and all seats in the Major League Baseball stadium project to generate revenues used for the construction of the" stadium. See SB1 2023 at Section 27.1.
- 37. Proceeds "must be collected by or on behalf of the Stadium Authority for the benefit of the" stadium. *See* SB1 2023 at Section 27.3.
- 38. The above-referenced provisions of SB1 2023 authorize the Stadium Authority to issue, sell, license, or transfer personal seat licenses, and collect sale proceeds. SB1 2023 generates revenue through the sale of seat licenses, subjecting SB1 2023 to the Nevada Constitution Article 4, § 18(2) requirement of obtaining the 2/3rds approval of both houses of the legislature.
- 39. Because SB1 2023 creates public revenue that otherwise would not have existed and did not obtain approval of 2/3rds of the members of both houses of the legislature, it is invalid.

The Appropriations Clause

- 40. The Nevada Constitution provides in pertinent part that "[n]o money shall be drawn from the treasury but in consequence of appropriations made by law." Nev. Const., Art 4, § 19.
- 41. An "appropriation" is "the setting aside from the public revenue of a certain sum of money for a specified object, in such a manner that the executive officers of the government are authorized to use that money, and no more, for that object, and no other." *Schwartz v. Lopez*, 132 Nev. 732, 753, 382 P.3d 886, 900 (2016) (citations omitted). In the absence of a specified amount, an appropriation must contain "a clear legislative intent authorizing the expenditure and a maximum amount set aside for the payment of claims or at least a formula by which the amount can be determined." *Id.* at 753, 382 P.3d at 900-01.

- 42. The Nevada Constitution Appropriations Clause is intended to promote transparency and accountability and to ensure that the people are informed about how their government intends to expend public funds.
- 43. Sections 30.5 and 30.9 of SB1 2023 direct the Nevada State Treasurer to fund the designated fund, but do not specify a maximum amount of money that can be utilized. Specifically, Section 30.9 provides a "continuing appropriation" for the State Treasurer to "gather, transfer and deposit . . . unencumbered money not already committed for expenditure, in an amount sufficient to replenish the designated fund" from various sources, including "[t]he unreserved fund balance in the State General Fund." SB1 Section 30.5(b) and 30.9.
- 44. SB1 2023 requires the State to issue a "credit enhancement" and mandates the creation of a "designated fund" to fund the credit enhancement. Because this provision is a draw from the Nevada State Treasury, it is in violation of Nevada Constitution Article 4, § 19 because it fails to specify the sum to be drawn, a limit on the sum that may be drawn, or a method for determining the sum or limit to be drawn.

Requirement To Demonstrate Why A Law Cannot Be A General Law

- 45. Article 4 of the Nevada Constitution states that "in all cases . . . where a general law can be made applicable, all laws shall be general and of uniform operation throughout the state." Nev. Const., Article 4, § 21.
- 46. A local law is one that "operates over 'a particular locality instead of over the whole territory of the State." Clean Water Coal. v. M Resort, LLC, 127 Nev. 301, 312, 255 P.3d 247, 255 (2011) (alteration in original) (quoting Damus v. County of Clark, 93 Nev. 512, 516, 569 P.2d 933, 935 (1977)).
- 47. The Nevada Constitution requires that a general law be "made applicable" when "the conditions the law addresses are found in at least a variety of places throughout the state." *Id.* at 321, 255 P.3d at 260-61 (quoting *Mun. City of South Bend v. Kimsey*, 781 N.E.2d 683, 692 (Ind. 2003)).
- 48. A local law is permissible where a general law is "insufficient to meet the peculiar needs of a particular situation" and in an "emergency which require[s] more speedy action and

relief than could be had by proceeding under the existing general law." See Cauble v. Beemer 64 Nev. 77, 96, 177 P.2d 677, 686 (1947).

- 49. SB1 2023 is a local law because it operates over Clark County instead of the whole territory of Nevada. SB1 2023 provides for a stadium to be constructed in Clark County (Las Vegas) and for Clark County to issue bonds. *See* SB1 2023 at Sections 2.1(c), 5, 22.2(a), and 34.
- 50. SB1 2023 concludes that "the Las Vegas area is the only area in this State that . . . [i]s appropriate and suitable for the development of such large-scale and one-of-a-kind entertainment and sports venues and facilities" and "[h]as all the necessary local and special attributes, conditions and resources." SB1 2023 at Section 2.1(d)(1)-(2).
- 51. SB1 2023's attempt to demonstrate why a general law could not have been applied fails to include a population classification, and therefore SB1 2023 is invalid.
- 52. In making its conclusory finding that the Las Vegas area was the only suitable area for this large-scale project, SB1 2023 contains no evidence of the required formal analysis to explain why another Nevada locality could not have been appropriate and suitable for such a development. Therefore, SB1 2023 is defective on its face because it failed to perform and set forth the relevant analysis to satisfy the constitutional requirement of a general law vs. local law.

Impermissible Public Debt

53. Article 9, Section 3 of the Nevada Constitution provides in pertinent part:

The State may contract public debts; but such debts shall never, in the aggregate, exclusive of interest, exceed the sum of two per cent of the assessed valuation of the State Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein; and every such law shall provide for levying an annual tax sufficient to pay the interest semiannually, and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the principal and interest of said debts shall have been wholly paid.

54. Article 9, Section 4 of the Nevada Constitution provides in pertinent part:

The State shall never assume the debts of any county, town, city or other corporation whatever, unless such debts have been created to repeal invasion[,] suppress insurrection or to provide for the public defense.

- 55. "A public debt... is created when an obligation binds future legislatures to successive appropriations." *Employers Ins. Co. of Nev. v. State Bd. of Examiners*, 117 Nev. 249, 254, 21 P.3d 628, 631 (2001).
- 56. SB1 2023 requires the creation of a designated fund in the Nevada State Treasury to pay or assist in payment of the bond debt issued by Clark County to fund the Project. Clark County is allowed to draw from the designated fund as required to satisfy its bond debt obligations, and when that occurs, SB1 2023 provides a "continuing appropriation" from the Nevada State Treasury to replenish the designated fund.
- 57. SB1 2023 requires the Nevada State Treasury to deposit into the designated fund an amount equal to at least 50% of the debt service due on the bonds in the next two years. ² See SB1 2023 Section 30.5(a). There is a "continuing appropriation" for the Nevada State Treasury to "gather, transfer and deposit . . . unencumbered money . . . in an amount sufficient to replenish the designated fund" from various sources, including the unreserved fund balance in the State General Fund. See SB1 2023 Sections 30.5(b) and 30.9.
- 58. By creating a designated fund to pay or assist in payment of the bond debt issued by Clark County, and by mandating the Nevada State Treasury to continually appropriate funds into the designated fund to maintain a required level, SB1 2023 creates a public debt.
- 59. In violation of Article 9, Section 3 of the Nevada Constitution, SB1 2023 failed to levy a new tax and specifically appropriate the proceeds of that tax to repay the public debt created by SB1 2023.

COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

² References and allegations made herein regarding responsibilities of the Nevada State Treasury are to be construed as a responsibility of Defendant Zach Conine in his official capacity as the Nevada State Treasurer.

1	60.	In violation of Article 9, Section 4 of the Nevada Constitution, SB1 2023 results		
2	in the State assuming a debt of Clark County because it is ultimately responsible for any defaul			
3				
	on a loan from the designated fund to assist in the payment of bond debt by Clark County.			
4	FIRST CAUSE OF ACTION (Declaratory & Injunctive Relief - Violation of Two-Thirds Majority Requirement (New			
5	Const., Art. 4, Section 18)			
6				
7	61.	The foregoing paragraphs of this Complaint are realleged and fully incorporated		
8	as if set forth in full herein.			
9	62.	SB1 2023 creates, generates, or increases public revenue and was therefore		
10	subject to the Nevada Constitution's two-third supermajority requirement.			
11	63.	SB1 2023 did not garner a two-thirds supermajority in either the Assembly or the		
12	Senate, instead passing with a simple majority in each chamber.			
13	64.	SB1 2023 therefore violates Article 4, Section 18 of the Nevada Constitution.		
14	65.	Without this Court's intervention, Defendants will proceed to implement SB1		
15	2023, resulting in irrevocable and irreparable harm to the rights of Plaintiffs and other Nevada			
16	citizens protected under Nevada's constitution.			
17	66.	There exists no adequate remedy at law to prevent these constitutional violations.		
18	67.	Plaintiffs, acting in the public interest, are entitled to injunctive relief to prevent		
19	the constitutional violations alleged in this Complaint.			
20	68.	This Court has the power to grant such relief.		
21		SECOND CAUSE OF ACTION		
22	(Declaratory & Injunctive Relief - Violation of The Appropriations Clause (Nev. Const Art. 4, Section 19)			
23	69.	The foregoing paragraphs of this Complaint are realleged and fully incorporated		
24	as if set forth in full herein.			
25	70.	SB1 2023 requires the State Treasurer to allocate funds to the designated fund yet		
26	fails to contain any appropriation that would permit the allocation of those funds.			
27	71.	SB1 2023 therefore violates Article 4, Section 19 of the Nevada Constitution.		

- 72. Without this Court's intervention, Defendants will proceed to implement SB1 2023, resulting in irrevocable and irreparable harm to the rights of Plaintiffs and other Nevada citizens protected under Nevada's constitution.
 - 73. There exists no adequate remedy at law to prevent these constitutional violations.
- 74. Plaintiffs, acting in the public interest, are entitled to injunctive relief to prevent the constitutional violations alleged in this Complaint.
 - 75. This Court has the power to grant such relief.

THIRD CAUSE OF ACTION

(Declaratory & Injunctive Relief - Violation of The General Law Requirement (Nev. Const., Art. 4, Section 21)

- 76. The foregoing paragraphs of this Complaint are realleged and fully incorporated as if set forth in full herein.
- 77. SB1 2023 is a local law that applies to Clark County and the Las Vegas metropolitan region, yet there is nothing in the law which demonstrates an adequate analysis and explanation of why a general law could not apply.
 - 78. SB1 2023 therefore violates Article 4, Section 21 of the Nevada Constitution.
- 79. Without this Court's intervention, Defendants will proceed to implement SB1 2023, resulting in irrevocable and irreparable harm to the rights of Plaintiffs and other Nevada citizens protected under Nevada's constitution.
 - 80. There exists no adequate remedy at law to prevent these constitutional violations.
- 81. Plaintiffs, acting in the public interest, are entitled to injunctive relief to prevent the constitutional violations alleged in this Complaint.
 - 82. This Court has the power to grant such relief.

FOURTH CAUSE OF ACTION

(Declaratory & Injunctive Relief - Violation of Public Debt Requirement (Nev. Const., Art. 9, Section 3)

83. The foregoing paragraphs of this Complaint are realleged and fully incorporated as if set forth in full herein.

- 84. SB1 2023 creates a public debt by creating a designated fund to pay or assist in payment of the bond debt issued by Clark County, and by mandating that the Nevada State Treasury continually appropriate funds into the designated fund to maintain a required level therein. However, SB1 2023 does not create or authorize a tax that would pay for the public debt.
 - 85. SB1 2023 therefore violates Article 9, Section 3 of the Nevada Constitution.
- 86. Without this Court's intervention, Defendants will proceed to implement SB1 2023, resulting in irrevocable and irreparable harm to the rights of Plaintiffs and other Nevada citizens protected under Nevada's constitution.
 - 87. There exists no adequate remedy at law to prevent these constitutional violations.
- 88. Plaintiffs, acting in the public interest, are entitled to injunctive relief to prevent the constitutional violations alleged in this Complaint.
 - 89. This Court has the power to grant such relief.

FIFTH CAUSE OF ACTION

(Declaratory & Injunctive Relief - Violation of Public Debt Requirement (Nev. Const., Art. 9, Section 4)

- 90. The foregoing paragraphs of this Complaint are realleged and fully incorporated as if set forth in full herein.
- 91. SB1 2023 creates a public debt by creating a designated fund to pay or assist in payment of the bond debt issued by Clark County, and by mandating that the Nevada State Treasurer continually appropriate funds into the designated fund to maintain a required level therein. However, SB1 2023 does not create or authorize a tax that would pay for the public debt.
- 92. SB1 2023 does not hold Clark County ultimately responsible to repay any loans from the designated fund established, maintained and replenished by the Nevada State Treasurer, thus making the State of Nevada ultimately liable for a debt of Clark County.
 - 93. SB1 2023 therefore violates Article 9, Section 4 of the Nevada Constitution.

1	DATED this	day of February 2	024.
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