Nonprofit Organization Reporting Procedures and Guidance Version (v): 1/03/2019; Supersedes: 02/21/2018 NRS 439B.665

Reporting Date:	On or before February 1
Reporting Frequency:	Annually

**Purpose:** NRS 439B.665 requires nonprofit organizations meeting certain criteria to compile a report in the State of Nevada and post it on a publicly available website. The procedures below define reporting requirements and qualifiers.

# **Reporting Requirements Detailed in NRS 439B.665 can be found at the following link:** <u>https://www.leg.state.nv.us/NRS/NRS-439B.html#NRS439BSec665</u>

## **Criteria for Nonprofit Reporting:**

Nonprofit organizations must carefully review their activities in Nevada to ensure compliance when preparing the yearly report as required by NRS 439B.665. The two major criteria that make nonprofit organizations subject to reporting requirements is that (1) they must fund medical research or complete eligible advocacy in Nevada and (2) they must receive a qualifying contribution from a qualifying entity.

## **Qualifying Activities and Contributions**

## Funding of Medical Research in Nevada

- 1) Funding of medical research in the State of Nevada may include:
  - a) Biomedical research
  - b) Basic medical research
  - c) Preclinical research
  - d) Clinical research

## Advocacy on behalf of patients in Nevada

- 1) Eligible advocacy includes providing support for a cause or causes on behalf of patients in Nevada that influence their health status, access to care, and/or medical interventions. Some examples of advocacy include, but are not limited to the following:
  - a) providing services directly to patients with chronic or debilitating and life-threatening illnesses to help them in confronting critical access issues, including insurance denials, access to care, or medical debt crisis;
  - b) acting as a liaison between a patient and their insurer, employer and/or creditors to resolve insurance, job discrimination, and/or debt crisis matters relative to medical decisions;
  - c) acting as a representative of Nevada patients or their specific interests to influence state or federal legislation.
- 2) The following activities are excluded from reporting requirements:
  - a) Scientific and clinical activities undertaken by public health agencies. This may include public health practice and public health research to prevent disease or injury and to improve the health of

communities through activities such as disease surveillance, program evaluation, and outbreak investigation;

- b) Publication of Nevada-specific data in a National report that will be uniformly published to both non-Nevada entities and Nevada entities;
- c) Advocacy efforts that are National in scope that are not solely targeted to Nevada patients or their specific interests;
- d) A medical provider administering medical treatment.

## Qualifying Contribution

- The report is required to include every payment, donation, subsidy or anything else of value (termed a "contribution") that the organization has received from a manufacturer, third party or pharmacy benefit manager or a trade or advocacy group for manufacturers, third parties or pharmacy benefit managers during the immediately preceding calendar year. This report should not be limited to contributions received to fund advocacy or medical research in Nevada.
- 2) This law is not limited to non-profit organizations that specialize in diabetes or diabetes-related illness: any eligible advocacy or funding of medical research in Nevada will incur the requirement for a nonprofit organization to post or submit the report as outlined in NRS 439B.665.

## Instructions:

The report should include the following data points:

- 1) The name of the contributor
- 2) The amount of the contribution:
  - a) Either a United States Dollar (USD) amount and/or
  - b) The estimated USD amount of anything else donated to the nonprofit organization that is of value
- 3) The percentage of the nonprofit organization's total income that is attributable to the contribution received.
  - Example:

Name of Contributor	Amount of the Contribution	% total gross income
ABC Pharmaceutical	\$111,110.00	25%

## **Process for Reporting:**

- 1) The report shall be placed on a publicly available website maintained by the nonprofit organization each calendar year by February 1. Posting may be a part of an annual report that the nonprofit organization publishes as long as all data requirements are met and clearly designated.
- 2) If the report will be posted on an Internet website that is maintained by the nonprofit organization, the report must be accessible to the public. Accessible means that the public must be able to reasonably and efficiently find the report through the main page of the website using links that do not require credentials to access.
- 3) If the nonprofit organization does not maintain a website available to the public, the report should be sent to <u>drugtransparency@dhhs.nv.gov</u> for posting on a website maintained by the State of Nevada. The Nevada Department of Health and Human Services (DHHS) will send a confirmation email upon receipt of the report. The report will be added to the website that is maintained by the State of Nevada within 30 days of receipt.