

Advisory Opinion No. 75-1

"1. Reports of the general source of income. Does this mean the board or commission member or public officer who is a lawyer disclosing each client of over \$250, a realtor each fee of over \$250, a contractor, each contract over \$250, a merchant, each customer over \$250. If it does, there are possible ethical problems in disclosing clients. If it does not, then what use is the report, how could it disclose anything? If it does, it could be a bookkeeping nightmare to fill out the annual report."

The disclosure requirement for sources of income is found in Section 26(1)(c), Chapter 540, 1975 Statutes of Nevada. This subparagraph requires that there must be a disclosure of "Each general source of income...." The operable term is the word "general." This term is defined as something which is not specific. It means the whole of something, the total, as opposed to the particular. Carter v. Carter, 359 S.W.2d 184 (Tex. Civ. App., 1962); Central Hanover Bank & Trust Co. v. Nisbet, 121 Conn. 682, 186 A. 643 (1936).

The term "general source of income" would not, therefore, seem to require that an officer list each client from whom he receives money. It merely seems to require that he list the general business from which he receives an income. In the case of a doctor, this would mean his medical practice. Accordingly, all a doctor need do is list the name and address and general description of his practice. This same rule would apply to contractors, lawyers or merchants. Indeed, disclosure of the names of clients may, in certain instances, be in violation of the "privilege" provisions of Chapter 49 of NRS.

With regard to the question of what use is such a report, we can only answer that members of the state executive branch cannot be concerned with the wisdom of the Legislature in enacting a particular statute. That is the sole concern of the Legislature. The only task of the executive department is to interpret the law as it is given.

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