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Attorneys for Plaintiffs

**FIRST JUDICIAL DISTRICT COURT OF NEVADA
CARSON CITY**

NATIONAL TAXPAYERS UNION, a non-
profit organization, and ROBIN L. TITUS,
MD,

Plaintiffs,

v.

THE STATE OF NEVADA, ex, rel., JOSEPH
LOMBARDO, in his official capacity as
Governor of the State of Nevada; ZACH
CONINE, in his official capacity as Nevada
State Treasurer; RICHARD WHITLEY, in his
official capacity as Director of the Nevada
Department of Human Services; STACIE
WEEKS, in her official capacity as Director of
the Nevada Health Authority; NED GAINES,
in his official capacity as the Acting Nevada
Commissioner of Insurance; and JANEL
DAVIS, in her official capacity as Acting
Executive Director of the Silver State Health
Insurance Exchange,

Defendants.

Case No. 25 OC 00109 1B

Dept. No. 1

NOTICE OF APPEAL

Please take notice that plaintiffs hereby appeal to the Nevada Supreme Court from

1. all judgments and orders in this case;

REC'D & FILED
2025 NOV 20 PM 3: 59
WILLIAM SCOTT HOEN
CLERK
BY Electronically Filed
Dec 01 2025 10:50 AM
Elizabeth A. Brown
Clerk of Supreme Court

2. "Findings of Fact, Conclusions of Law, and Order Granting Defendants' Motion to Dismiss," entered on November 3, 2025, (Ex. A); and

3. all judgments, rulings, and interlocutory orders made appealable by the foregoing.

DATE: November 19, 2025

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Attorneys for Plaintiffs

CERTIFICATE OF SERVICE

I, Cathy Ryle, certify:

I am employed in the City of Reno, County of Washoe, State of Nevada by the law offices of Holland & Hart LLP. My business address is 5470 Kietzke Lane, Suite 100, Reno, Nevada 89511. I am over the age of 18 years and not a party to this action.

On November 19, 2025, I caused the foregoing **NOTICE OF APPEAL**, to be served by the following methods(s):

☒ U.S. Mail: A true and correct copy was placed in Holland & Hart LLP's outgoing mail in a sealed envelope addressed as follows:

Jeffrey M. Conner (NSBN 11543)
Chief Deputy Solicitor General
State of Nevada
Office of the Attorney General
100 North Carson Street
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Tel: (775) 684-1136
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☒ E-Mail: By e-mailing a true copy thereof to the following person(s) at the following e-mail addresses, pursuant to NRCP 5(b)(F):

Jeffrey M. Conner (NSBN 11543)
Chief Deputy Solicitor General
jconner@ag.nv.gov


An Employee of Holland & Hart LLP

EXHIBIT A

EXHIBIT A

REC'D & FILED

2025 NOV -3 PM 1:35

WILLIAM SCOTT, JR.
CLERK
BY William Scott, Jr.
DEPUTY

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE CARSON CITY

NATIONAL TAXPAYERS UNION, a non-
profit organization, and ROBIN TITUS,
MD,

Plaintiffs,

vs.

THE STATE OF NEVADA, ex rel.,
JOSEPH LOMBARDO, in his official
capacity as Governor of the State of
Nevada; ZACH CONINE, in his official
capacity as Nevada State Treasurer;
RICHARD WHITLEY, in his official
capacity as Director of the Nevada
Department of Health and Human
Services; SCOTT J. KIPPER, in his
official capacity as the Nevada
Commissioner of Insurance; and
RUSSELL COOK, in his official capacity
as Executive Director of the Silver State
Health Insurance Exchange,

Defendants.

Case No. 25 OC 00109 1B

Dept. No. 1

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND
ORDER GRANTING DEFENDANTS MOTION TO DISMISS**

This matter comes before the Court on Defendants' motion to dismiss. Defendants argue that Plaintiffs (National TaxPayers Union (NTU) and Senator Robin Titus, MD¹) lack standing to challenge SB 420 and that the First Amended Complaint fails to state a

¹ The Court recognizes that Plaintiff Titus is both a state senator and a medical doctor. Because the caption refers to her by her status as a medical doctor, and she appears to bring this suit in her capacity as a healthcare provider, the Court refers to her throughout this order as Dr. Titus.

1 claim for relief under NRCP 12(b)(5). Plaintiffs assert multiple grounds for standing and
2 argue that they have sufficiently pleaded their claims for relief. Because this Court
3 concludes that Plaintiffs lack standing, the Court declines to address Defendants'
4 arguments under NRCP 12(b)(5).

5 FINDINGS OF FACT

6 1. The Nevada Legislature passed SB 420, otherwise known as the Public
7 Option, during the 2021 legislative session.

8 2. The Public Option is a publicly supported option for health insurance plans
9 intended to achieve premium reductions that make health insurance more affordable and
10 accessible.

11 3. SB 420 requires that Public Option health insurance plans must meet
12 minimum standards for Qualified Health Plans (QHP) under state and federal law and be
13 made available for consumers to purchase on the Silver State Health Insurance Exchange.

14 4. All payments on premiums for Public Option plans are subject to QHP carrier
15 fees that provide the primary operating revenue for the Silver State Health Insurance
16 Exchange.

17 5. All payments on premiums for Public Option plans are subject to a tax
18 imposed on all health insurance premiums under state law.

19 6. SB 420 requires that Public Option health insurance plans meet premium
20 reduction targets. The premiums must be "at least 5 percent lower than the reference
21 premium for that zip code" and "must not increase in any year by a percentage greater than
22 the increase in the Medicare Economic Index for that year."

23 7. SB 420 also allows Defendants to "revise" the premium reduction targets
24 "provided that the average premiums for the Public Option must be at least 15 percent
25 lower than the average reference premium in this state over the first 4 years in which the
26 Public Option is in operation."

27 8. Defendants issued two guidance letters addressing revisions on the premium
28 reduction targets, one on October 4, 2022, and one on November 20, 2023.

1 9. Under SB 420, Defendants submitted a waiver application to the U.S.
2 Secretary of Health and Human Services under 42 U.S.C. § 18052 to obtain “pass-through”
3 funding from the federal government, which results in the state receiving federal funding
4 that would have been paid as credits or reductions to participants in state health insurance
5 exchanges.

6 10. Plaintiffs challenged SB 420 while the waiver application remained pending,
7 but this Court dismissed that complaint without prejudice on standing and ripeness
8 grounds.

9 11. The U.S. Department of Health and Human Services issued an approval letter
10 that conditioned approval of the waiver on the State agreeing to various terms and
11 conditions on January 10, 2025, and the State accepted all terms and conditions.

12 12. Money collected from the fee and tax that apply to premium payments on
13 Public Option plans and federal pass-through dollars will be deposited in the State Public
14 Option Trust Fund, and SB 420 provides that “[i]f the State Treasurer determines that
15 there is sufficient money in the Trust Fund to carry out the provisions of this chapter for
16 the current fiscal year, the Director may use a portion determined by the State Treasurer
17 of any additional money in the Trust Fund to increase the affordability of the Public
18 Option.”

19 13. SB 420 requires health insurance carriers that are contracted with the now
20 former Division of Health Care Financing Policy (now part of the Nevada Health Authority)
21 for administration of Medicaid managed care to submit a good-faith proposal to provide a
22 Public Option plan.

23 14. SB 420 requires Nevada healthcare providers to participate in at least one
24 Public Option carrier’s network if they participate in the Public Employees Benefit
25 Program, the Medicaid program, or the State’s workers compensation program and to
26 accept new patients enrolled in a Public Option plan if they are accepting new patients.

27 15. The terms of SB 420 take effect on January 1, 2026, with the exception that a
28 limited number of provisions took effect on passage of SB 420 in 2021 “for the purposes of

1 procurement and any other preparatory administrative tasks necessary to carry out the
2 provisions of those sections.”

3 16. After carriers submitted bids, Defendants finalized contracts with the
4 carriers; the State Board of Examiners approved the contracts on April 8, 2025.

5 17. Plaintiffs filed a new complaint on July 7, 2025.

6 18. Plaintiffs amended their complaint on August 25, 2025.

7 19. The First Amended Complaint asserts four claims for relief: (1) SB 420
8 violates Nev. Const. art. IV, §18(2); (2) SB 420 violates Nev. Const. art. IV, §19; (3) SB 420
9 Nev. Const. art. III, §1; and (4) issuance of the guidance letters violated the Nevada
10 Administrative Procedures Act.

11 20. Defendants moved to dismiss based on lack of standing and failure to state a
12 claim for relief on September 8, 2025, Plaintiffs responded on September 22, 2025, and
13 Defendants replied on September 29, 2025.

14 21. Plaintiffs also filed a motion for preliminary injunction on July 7, 2025, and
15 an amended motion for preliminary injunction on August 26, 2025.

16 22. This Court heard argument on the motion to dismiss on October 21, 2025.

17 23. Plaintiffs’ arguments on standing are as follows:

18 a. NTU has standing to represent its Nevada members and supporters
19 who are taxpayers.

20 b. Dr. Titus has standing because she is a taxpayer and will experience
21 reductions in reimbursement rates as a result of the Public Option, as
22 confirmed by the Defendants’ statements to the federal government.

23 c. Plaintiffs meet the public importance exception on standing because:

24 i. SB 420 is an issue of significant public importance in that it
25 involves contracts with health insurance carriers “worth \$20-\$25 billion
26 over the next five years,” “will result in \$401-\$760 million in federal
27 funding,” and “will dramatically reshape healthcare in Nevada, a \$15
28 billion industry that employs 160,000 people, which is more than 10% of

1 the State's workforce." As a result, quoting *Morency v. State Dep't of Educ.*,
2 137 Nev. 622, 627, 496 P.3d 584, 589 (2021), Plaintiffs assert that SB 420
3 "plainly affects 'the financial concerns of a significant number of
4 businesses, organizations, and individuals throughout the state, as well as
5 the state's budget.'"

6 ii. SB 420 is an expenditure or appropriation that violates Nev.
7 Const. art. IV, §18(2), and Nev. Const. art. IV, §19, and it also violates
8 separation of powers principles under Nev. Const. art. III, §1, by
9 improperly delegating lawmaking functions to the executive branch and
10 allowing executive-agency officers to modify the statute.

11 iii. Plaintiffs are proper parties because Dr. Titus is a physician, a
12 taxpayer, and a legislator; NTU was involved with passage of Nev. Const.
13 art. IV, §18(2); and Defendants have not identified who would be a more
14 appropriate party.

15 d. Plaintiffs have taxpayer standing, especially because the act sought to
16 be enjoined involves the assessment of an illegal tax.

17 e. Dr. Titus has standing to challenge Defendants issuing the guidance
18 letters because she is likely to experience reductions in reimbursement rates.

19 24. Defendants' arguments on standing are as follows:

20 a. There is no taxpayer standing in Nevada.

21 b. NTU alleges no injury to itself.

22 c. NTU fails to establish representational standing because it has not
23 provided any means to identify its Nevada members and supporters.

24 d. Dr. Titus fails to establish an injury-in-fact because, although Plaintiffs
25 have asserted that SB 420 will result in reductions in reimbursement rates for
26 healthcare providers, Plaintiffs allege that the contracts on Public Option plans with
27 health insurance carriers for the 2026 calendar year are final but do not allege that
28 Dr. Titus experienced a reduction in her reimbursement rates. Any reduction in

1 rates cannot drop below a floor that is consistent with existing reimbursement rates
2 for existing federal programs. Additionally, even assuming Dr. Titus were to
3 experience a reduction in rates at some time, she is likely to experience a net benefit
4 resulting from the Public Option reducing the number of patients she serves that
5 would be underinsured or uninsured without availability of Public Option plans,
6 which makes her alleged injury too speculative to establish standing.

7 e. Plaintiffs do not satisfy the public importance exception to standing
8 because:

9 i. Plaintiffs fail to meet the first prong of the test on public
10 importance because this Court previously determined they failed to satisfy
11 that prong and nothing material has changed since that time; Plaintiffs are
12 the same parties bringing the same claims.

13 ii. Plaintiffs fail to meet the third prong of the test on being
14 appropriate parties because Plaintiffs arguments on prong one admit that
15 other parties are likely to have standing, NTU's failure to identify who its
16 Nevada members and supporters are prevents the Court from assessing
17 whether NTU is a "sham plaintiff," and allowing Dr. Titus to proceed when
18 admitting that others can establish standing will undermine decades of
19 caselaw adhering to the absence of third-party standing in Nevada.

20 CONCLUSIONS OF LAW

21 1. A complaint must be dismissed under NRCP 12(b)(1) when the Court lacks
22 subject matter jurisdiction. *See also* NRCP 12(h)(3).

23 2. Subject matter jurisdiction is "the court's authority to render a judgment in a
24 particular category of case." *Landreth v. Malik*, 127 Nev. 175, 183, 251 P.3d 163, 168 (2011).

25 3. It is Plaintiffs' burden to plead allegations sufficient to invoke the Court's
26 jurisdiction. *Castillo v. United Federal Credit Union*, 134 Nev. 13, 15, 409 P.3d 54, 57
27 (2018).

28 \\\

1 4. "[T]he district court can take evidence on the claim that the complaint does
2 not fall within the subject matter jurisdiction of the court, and such evidence is not
3 necessarily confined to the allegations of the complaint." *Morrison v. Beach City, LLC*, 116
4 Nev. 34, 36–37, 991 P.2d 982, 983 (2000).

5 5. Plaintiffs must establish standing for each claim for relief. *National Ass'n of*
6 *Mut. Ins. Companies v. Dep't of Bus. & Indus., Div. of Ins.*, 139 Nev. 18, 27, 524 P.3d 470,
7 480 (2023) ("NAMIC").

8 6. In Nevada, with limited exceptions, only "one who possesses the right to
9 enforce the claim and has a significant interest in the litigation" may bring an action. *High*
10 *Noon at Arlington Ranch Homeowners Assoc. v. Eighth Jud. Dist. Ct.*, 133 Nev. 500, 507,
11 402 P.3d 639, 646 (2017); *see also* NRCP 17(a).

12 7. Plaintiffs must establish an "injury-in-fact" except in "the rare case involving
13 a constitutional expenditure challenge or separation-of-powers dispute that will evade
14 review if strict standing requirements are imposed." *NAMIC*, 139 Nev. at 27, 524 P.3d at
15 480.

16 8. Injuries that are "merely apprehended or feared" are too speculative to satisfy
17 the "injury-in-fact" requirement for standing. *Doe v. Bryan*, 102 Nev. 523, 525, 728 P.2d
18 443, 444 (1986). An injury must have already occurred or there must be an "immediate
19 danger of injury as a result of enforcement" of the challenged law. *Bryan*, 102 Nev. at 526,
20 728 P.3d at 444.

21 9. An association asserting representational standing must provide the Court
22 with information that identifies the organization's members. *NAMIC*, 139 Nev. at 24–26,
23 524 P.3d at 478–79.

24 10. NTU lacks traditional standing because it has not alleged that it will suffer
25 an injury-in-fact as a result of SB 420 and has nothing more than a general interest in
26 prosecuting alleged constitutional violations. *Id.* at 22–23, 524 P.3d at 476–77.

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1 11. NTU lacks associational standing because it has not provided the Court with
2 the means to identify its Nevada members and supporters. *Id.* at 24–26, 524 P.3d at 478–
3 79.

4 12. Although Dr. Titus presents a closer case on standing, her alleged injury is
5 insufficiently concrete and too speculative to establish the injury-in-fact that is required to
6 prove standing because she does not allege that she has actually experienced, or is
7 sufficiently likely to experience, a reduction in reimbursement rates as a result of the Public
8 Option in general and more specifically with respect to the guidance letters. *Doe v. Bryan*,
9 102 Nev. at 525–26, 728 P.2d at 444–45 (1986). Under the current circumstances, it is
10 unknown how many people will utilize the Public Option; how many patients of Dr. Titus,
11 if any, will utilize the Public Option; how much the reimbursement rates to Dr. Titus will
12 be reduced; and the financial impact, if any, to Dr. Titus resulting from the implementation
13 of the Public Option.

14 13. Nevada has never recognized taxpayer standing. *Blanding v. City of Las*
15 *Vegas*, 52 Nev. 52, 74, 280 P. 644, 650 (1929). It would be inappropriate for the Court to
16 adopt a theory of taxpayer standing at this time, especially after the Nevada Supreme
17 Court’s adoption of the public importance exception in a case where taxpayer status would
18 have provided a sufficient basis for standing if taxpayer standing was recognized in
19 Nevada. *See, e.g., Schwartz v. Lopez*, 132 Nev. 732, 382 P.3d 886 (2016).

20 14. The public importance “exception applies only when the plaintiff
21 demonstrates (1) the case presents ‘an issue of significant public importance, (2) the case
22 involves ‘a challenge to a legislative expenditure or appropriation on the basis that it
23 violates a specific provision of the Nevada Constitution’” or is an “extraordinary case[]”
24 within the category of cases with a plaintiff that “seeks vindication of the Nevada
25 Constitution’s separation-of-powers clause,” and “(3) the plaintiff is an ‘appropriate’ party
26 to bring the action.” *Nev. Pol’y Rsch. Inst., Inc. v. Cannizzaro*, 138 Nev. 259, 262–63, 507
27 P.3d 1203, 1207–08 (2022) (quoting *Schwartz*, 132 Nev. at 743, 382 P.3d at 894–95).

28 \\\

1 15. Plaintiffs fail to satisfy the public importance exception for standing. The
2 Court rejects Defendants' argument that Plaintiffs have not satisfied the first prong of the
3 test, which focuses on whether the claims address an issue of significant public importance.
4 The *First Amended Complaint* offers much more robust allegations in this regard than the
5 original Complaint. Based on those allegations, the Court is satisfied the general subject
6 of health care in Nevada and the specific issues associated with the implementation of the
7 Public Option are "of significant public importance." The parties agree that Plaintiffs'
8 claims for relief satisfy the second prong of the test, at least with respect to the second
9 cause of action and possibly the third as well. And this Court agrees that the second prong
10 is satisfied, at least with respect to those claims. But the Court agrees with Defendants
11 that Plaintiffs fail to satisfy the third prong of the test, which addresses whether Plaintiffs
12 are a proper party.

13 16. Because NTU has not identified who its Nevada members are, there is no way
14 for this Court to assess the propriety of NTU is an appropriate plaintiff as required.
15 *Cannizaro*, 138 Nev. 266, 507 P.3d at 1210.

16 17. Dr. Titus again presents a closer case, but based on the current factual
17 circumstances, the Court remains unconvinced that Dr. Titus is a proper party, especially
18 where other parties are likely to meet the traditional requirements for standing to
19 challenge SB 420. Allowing Dr. Titus to proceed when Plaintiffs admit others are likely
20 able to meet the traditional standing requirements would conflict with decades of Nevada
21 precedent on the absence of third-party standing. *Deal v. 999 Lakeshore Ass'n*, 94 Nev. 301,
22 304, 579 P.2d 775, 777 (1978). In addition, this is not the sort of rare case that is likely to
23 "evade review if strict standing requirements are imposed." *NAMIC*, 139 Nev. at 22, 524
24 P.3d at 476.

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Dated this 3rd day of November, 2025.

Jason D. Woodbury
DISTRICT JUDGE


1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of the First Judicial District
3 Court, and that on November 3, 2025, I deposited for mailing, postage paid, at Carson City,
4 Nevada, a true and correct copy of the foregoing Order addressed as follows:

5 Joshua M. Halen, Esq.
6 HOLLAND & HART, LLP
7 5470 Kietzke Lane, Suite 100
8 Reno, NV 89511

9 Christopher M. Jackson, Esq.
10 HOLLAND & HART, LLP
11 555 17th Street, Suite 3200
12 Denver, CO 80202

13 Aaron D. Ford, Attorney General
14 Jeffrey M. Conner,
15 Chief Deputy Solicitor General
16 Office of the Attorney General
17 100 North Carson Street
18 Carson City, NV 89701

19 
20 _____
21 Julie Harkleroad
22 Judicial Assistant, Dept. 1
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Attorneys for Plaintiffs

**FIRST JUDICIAL DISTRICT COURT OF NEVADA
CARSON CITY**

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profit organization, and ROBIN L. TITUS,
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THE STATE OF NEVADA, ex, rel., JOSEPH
LOMBARDO, in his official capacity as
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DAVIS, in her official capacity as Acting
Executive Director of the Silver State Health
Insurance Exchange,

Defendants.

Case No. 25 OC 00109 1B

Dept. No. 1

CASE APPEAL STATEMENT

1. Name of appellants filing this case appeal statement:

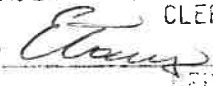
Nevada Taxpayers Union

Robin L. Titus, MD

REC'D & FILED

2025 NOV 20 PM 3: 59

WILLIAM SCOTT HOEN
CLERK

BY  CLERK

2. Identify the judge issuing the decision, judgment, or order appealed from:

Honorable Judge Jason Woodbury

3. Identify each appellant and the name and address of counsel for each appellant. If an appellant is self-represented, identify the name and address of appellant:

Attorneys for appellants:

HOLLAND & HART LLP
Abraham G. Smith (NSBN 13250)
9555 Hillwood Drive, 2nd Floor
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HOLLAND & HART LLP
Christopher M. Jackson (*pro hac vice pending*)
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Denver, Colorado 80202
Tel: (303) 295-8000
cmjackson@hollandhart.com

4. Identify each respondent and the name and address of appellate counsel, if known, for each respondent (if the name of a respondent's appellate counsel is unknown, indicate as much and provide the name and address of that respondent's trial counsel). For self-represented respondents, identify the name and address of each respondent.

Attorneys for Respondents:

Jeffrey M. Conner (NSBN 11543)
Chief Deputy Solicitor General
State of Nevada
Office of the Attorney General
100 North Carson Street
Carson City, Nevada 89701-4717
Tel: (775) 684-1136
jconner@ag.nv.gov

5. Indicate whether any attorney identified above in response to question 3 or 4 is not licensed to practice law in Nevada and, if so, whether the district court granted that attorney permission to appear under SCR 42 (attach a copy of any district court order granting such permission):

1 The motion to associate Christopher M. Jackson *pro hac vice*, filed September 22, 2025,
2 remains pending.

3
4 6. If appellant was represented by counsel in the district court, indicate whether counsel was
5 appointed or retained.

6 Retained

7
8 7. If appellant is represented by counsel on appeal, is counsel appointed or retained.

9 Retained

10
11 8. Has appellant been granted leave to proceed in forma pauperis?

12 ☐ Yes: Identify the date of entry of the district court order granting such leave and
13 attach a copy of the order:

14 ☒ No: Has appellant filed an application to proceed in forma pauperis?

15 ☒ No.

16 ☐ Yes: identify date the application was filed:

17 If application was denied, indicate date of order denying and attach copy
18 of the order:

19 N/A

20
21 9. Indicate the date the proceedings commenced in the district court (e.g., date complaint,
22 indictment, information, or petition was filed):

23 July 7, 2025

24
25 10. Provide a brief description of the nature of the action and result in the district court,
26 including the type of judgment or order being appealed and the relief granted by the district court.

1 This action challenges the legality of (1) SB 420 (2021) enacting a public option for
2 Nevada health-insurance plans, and (2) guidance letters addressing revisions to
3 premium-reduction targets. Plaintiffs allege that SB 420 violates Nev. Const. art. IV,
4 § 18(2); art. IV, § 19; and art. III, § 1; Plaintiffs also allege that the guidance letters
5 violate the Nevada Administrative Procedure Act (NRS chapter 233B). On November
6 3, 2025, the district court granted defendants' motion to dismiss plaintiffs' amended
7 complaint for lack of standing and denied as moot plaintiffs' amended motion for
8 preliminary injunction.
9

10 11. Indicate whether the case has previously been the subject of an appeal to or original
11 writ proceeding in the Supreme Court of Court of Appeals and, if so, the caption and appellate
12 court docket number of the prior proceeding:

13 N/A
14

15 12. Does this appeal raise issues involving child custody, the guardianship or a minor,
16 parenting time, or visitation?

17 ☐ Yes: Is this the primary issue on appeal? ☐ Yes ☐

18 No

19 ☒ No
20

21 13. If this is a civil case, indicate whether this appeal involves the possibility of
22 settlement:

23 Yes.
24
25
26
27
28

1 DATE: November 19, 2025

2 HOLLAND & HART LLP

3 

4
5 Abraham G. Smith (NSBN 13250)
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15 *Attorneys for Plaintiffs*

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CERTIFICATE OF SERVICE

I, Cathy Ryle, certify:

I am employed in the City of Reno, County of Washoe, State of Nevada by the law offices of Holland & Hart LLP. My business address is 5470 Kietzke Lane, Suite 100, Reno, Nevada 89511. I am over the age of 18 years and not a party to this action.

On November 19, 2025, I caused the foregoing **CASE APPEAL STATEMENT**, to be served by the following method(s):

☒ U.S. Mail: A true and correct copy was placed in Holland & Hart LLP's outgoing mail in a sealed envelope addressed as follows:

Jeffrey M. Conner (NSBN 11543)
Chief Deputy Solicitor General
State of Nevada
Office of the Attorney General
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☒ E-Mail: By e-mailing a true copy thereof to the following person(s) at the following e-mail addresses, pursuant to NRCP 5(b)(F):

Jeffrey M. Conner (NSBN 11543)
Chief Deputy Solicitor General
jconner@ag.nv.gov


An Employee of Holland & Hart LLP

HOLLAND & HART LLP
9555 HILLWOOD DRIVE, 2ND FLOOR
LAS VEGAS, NEVADA 89134

Judge: WOODBURY, JASON D

Case No. 25 OC 00109 1B
Ticket No.
CTN:

NATIONAL TAXPAYERS UNION et al

By:

CONINE, ZACH

DRSPND

-vs-

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
LAS VEGAS, NV 89169

Dob:
Lic:
COOK, RUSSELL

Sex:
Sid:
DRSPND

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
LAS VEGAS, NV 89169

Dob:
Lic:
DAVIS, JANEL

Sex:
Sid:
DRSPND

By:

Dob:
Lic:
GAINES, NED

Sex:
Sid:
DRSPND

By:

Dob:
Lic:
KIPPER, SCOTT J

Sex:
Sid:
DRSPND

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
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Dob:
Lic:
LOMBARDO, JOSEPH

Sex:
Sid:
DRSPND

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
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Dob:
Lic:
STATE OF NEVADA

Sex:
Sid:
DRSPND

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
LAS VEGAS, NV 89169

Dob:
Lic:
WEEKS, STACIE

Sex:
Sid:
DRSPND

By:

Dob:
Lic:
WHITLEY, RICHARD

Sex:
Sid:
DRSPND

By: FORD, AARON D
3883 HOWARD HUGHES PKWY
STE 1100
LAS VEGAS, NV 89169

Dob:
Lic:

Sex:
Sid:

Plate#:
Make:
Year: Accident:
Type:
Venue:
Location:

NATIONAL TAXPAYERS UNION PLNTPET
ROBIN M.D., TITUS PLNTPET

Bond:
Type: Set:
Posted:

Charges:

Ct. Offense Dt: Cvr:
Arrest Dt:
Comments:

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Comments:

Ct. Offense Dt: Cvr:
Arrest Dt:
Comments:

Sentencing:

No.	Filed	Action	Operator	Fine/Cost	Due
1	11/20/25	APPEAL BOND DEPOSIT Receipt: 92561 Date: 11/20/2025	1BETORRES	500.00	0.00
2	11/20/25	CASE APPEAL STATEMENT	1BETORRES	0.00	0.00
3	11/20/25	OVERPAYMENT TO BE SENT TO THE CITY (\$10.00 AND UNDER) Receipt: 92560 Date: 11/20/2025	1BETORRES	1.00	0.00
4	11/20/25	NOTICE OF APPEAL FILED Receipt: 92560 Date: 11/20/2025	1BETORRES	24.00	0.00
5	11/03/25	FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER GRANTING DEFENDANTS MOTION TO DISMISS	1BVLAN	0.00	0.00
6	10/21/25	HEARING HELD: The following event: MOTION HEARING - CIVIL scheduled for 10/21/2025 at 1:30 pm has been resulted as follows: Result: HEARING HELD Judge: WOODBURY, JASON D Location: DEPT I	1BSBARAJAS	0.00	0.00
7	10/09/25	HEARING DATE MEMO	1BVLAN	0.00	0.00
8	10/09/25	HEARING SET ON SUBMISSION REQUEST	1BVLAN	0.00	0.00
9	10/08/25	NOTICE OF APPEARANCE	1BVLAN	0.00	0.00
10	09/29/25	DEFENDANT'S REQUEST FOR SUBMISSION	1bdortiz	0.00	0.00
11	09/29/25	DEFENDANT'S REPLY IN SUPPORT OF MOTION TO DISMISS	1bdortiz	0.00	0.00
12	09/22/25	PLAINTIFFS' OPPOSITION TO DEFENDANTS' MOTION TO DISMISS	1BETORRES	0.00	0.00
13	09/22/25	NOTICE OF APPEARANCE	1BETORRES	0.00	0.00
14	09/22/25	MOTION TO ASSOCIATE COUNSEL	1BETORRES	0.00	0.00
15	09/12/25	ORDER DEFERING REQUEST FOR SUBMISSION	1bdortiz	0.00	0.00
16	09/11/25	REQUEST FOR SUBMISSION OF PLANTIFFS' AMENDED MOTION FOR PRELIMINARY INJUNCTION	1BETORRES	0.00	0.00
17	09/11/25	PLANTIFFS' MOTION FOR EXCESS PAGES FOR REPLY IN SUPPORT OF AMENDED MOTION FOR PRELIMINARY INJUNCTION	1BETORRES	0.00	0.00
18	09/11/25	PLANTIFFS' REPLY IN SUPPORT OF AMENDED MOTION FOR PRELIMINARY INJUNCTION	1BETORRES	0.00	0.00
19	09/08/25	DEFENDANTS' MOTION TO DISMISS	1BETORRES	0.00	0.00
20	09/02/25	DEFENDANTS' OPPOSITION TO PLAINTIFFS' AMENDED MOTION FOR PRELIMINARY INJUNCTION	1BJULIEH	0.00	0.00
21	08/26/25	PLAINTIFFS' APPENDIX TO MOTION FOR PRELIMINARY INJUNCTION - VOLS. 1-18	1BJULIEH	0.00	0.00

No.	Filed	Action	Operator	Fine/Cost	Due
22	08/26/25	PLAINTIFFS' AMENDED MOTION FOR PRELIMINARY INJUNCTION	1BJULIEH	0.00	0.00
23	08/26/25	STIPULATION REGARDING AMENDED COMPLAINT AND BRIEFING SCHEDULE AND ORDER	1BJULIEH	0.00	0.00
24	08/25/25	REQUEST FOR SUBMISSION OF STIPULATION REGARDING FIRST AMENDED COMPLAINT AND BRIEFING SCHEUDLE AND ORDER	1BJULIEH	0.00	0.00
25	08/25/25	FIRST AMENDED COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF	1BJULIEH	0.00	0.00
26	08/19/25	ORDER (EXTENSION OF TIME)	1BJULIEH	0.00	0.00
27	08/18/25	DEFENDANTS' UNOPPOSED MOTION FOR ENLARGMENT OF TIME (SECOND REQUEST)	1bdortiz	0.00	0.00
28	07/31/25	ORDER (EXTENSION OF TIME TO RESPOND)	1BJULIEH	0.00	0.00
29	07/29/25	DEFENDANTS' UNOPPOSED MOTION FOR ENLARGEMENT OF TIME (FIRST REQUEST)	1BETORRES	0.00	0.00
30	07/29/25	DEFENDANT'S NOTICE OF APPEARANCE	1BETORRES	0.00	0.00
31	07/08/25	ISSUING SUMMONS (5)	1BDORTIZ	0.00	0.00
32	07/08/25	PLAINTIFFS MOTION FOR PRELIMINARY INJUNCTION	1BCCOOPER	0.00	0.00
33	07/07/25	PLAINTIFFS APPENDIX TO MOTION FOR PRELIMINARY INJUNCTION VOLUMES 1 THROUGH 18	1BCCOOPER	0.00	0.00
34	07/07/25	CREDIT CARD PROCESSING FEE Receipt: 90462 Date: 07/08/2025	1BCCOOPER	2.50	0.00
35	07/07/25	ADDITIONAL PLAINTIFF Receipt: 90462 Date: 07/08/2025	1BCCOOPER	30.00	0.00
36	07/07/25	COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF	1BCCOOPER	265.00	0.00
Total:				822.50	0.00
Totals By: COST				322.50	0.00
HOLDING				500.00	0.00
INFORMATION				0.00	0.00
*** End of Report ***					

REC'D & FILED ✓

2025 NOV -3 PM 1:39

WILLIAM SCOTT HOEN
CLERK
BY Handwritten Signature
DEPUTY

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE CARSON CITY

NATIONAL TAXPAYERS UNION, a non-
profit organization, and ROBIN TITUS,
MD,

Plaintiffs,

vs.

THE STATE OF NEVADA, ex rel.,
JOSEPH LOMBARDO, in his official
capacity as Governor of the State of
Nevada; ZACH CONINE, in his official
capacity as Nevada State Treasurer;
RICHARD WHITLEY, in his official
capacity as Director of the Nevada
Department of Health and Human
Services; SCOTT J. KIPPER, in his
official capacity as the Nevada
Commissioner of Insurance; and
RUSSELL COOK, in his official capacity
as Executive Director of the Silver State
Health Insurance Exchange,

Defendants.

Case No. 25 OC 00109 1B

Dept. No. 1

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND
ORDER GRANTING DEFENDANTS MOTION TO DISMISS**

This matter comes before the Court on Defendants' motion to dismiss. Defendants argue that Plaintiffs (National TaxPayers Union (NTU) and Senator Robin Titus, MD¹) lack standing to challenge SB 420 and that the First Amended Complaint fails to state a

¹ The Court recognizes that Plaintiff Titus is both a state senator and a medical doctor. Because the caption refers to her by her status as a medical doctor, and she appears to bring this suit in her capacity as a healthcare provider, the Court refers to her throughout this order as Dr. Titus.

1 claim for relief under NRCP 12(b)(5). Plaintiffs assert multiple grounds for standing and
2 argue that they have sufficiently pleaded their claims for relief. Because this Court
3 concludes that Plaintiffs lack standing, the Court declines to address Defendants'
4 arguments under NRCP 12(b)(5).

5 FINDINGS OF FACT

6 1. The Nevada Legislature passed SB 420, otherwise known as the Public
7 Option, during the 2021 legislative session.

8 2. The Public Option is a publicly supported option for health insurance plans
9 intended to achieve premium reductions that make health insurance more affordable and
10 accessible.

11 3. SB 420 requires that Public Option health insurance plans must meet
12 minimum standards for Qualified Health Plans (QHP) under state and federal law and be
13 made available for consumers to purchase on the Silver State Health Insurance Exchange.

14 4. All payments on premiums for Public Option plans are subject to QHP carrier
15 fees that provide the primary operating revenue for the Silver State Health Insurance
16 Exchange.

17 5. All payments on premiums for Public Option plans are subject to a tax
18 imposed on all health insurance premiums under state law.

19 6. SB 420 requires that Public Option health insurance plans meet premium
20 reduction targets. The premiums must be "at least 5 percent lower than the reference
21 premium for that zip code" and "must not increase in any year by a percentage greater than
22 the increase in the Medicare Economic Index for that year."

23 7. SB 420 also allows Defendants to "revise" the premium reduction targets
24 "provided that the average premiums for the Public Option must be at least 15 percent
25 lower than the average reference premium in this state over the first 4 years in which the
26 Public Option is in operation."

27 8. Defendants issued two guidance letters addressing revisions on the premium
28 reduction targets, one on October 4, 2022, and one on November 20, 2023.

1 9. Under SB 420, Defendants submitted a waiver application to the U.S.
2 Secretary of Health and Human Services under 42 U.S.C. § 18052 to obtain “pass-through”
3 funding from the federal government, which results in the state receiving federal funding
4 that would have been paid as credits or reductions to participants in state health insurance
5 exchanges.

6 10. Plaintiffs challenged SB 420 while the waiver application remained pending,
7 but this Court dismissed that complaint without prejudice on standing and ripeness
8 grounds.

9 11. The U.S. Department of Health and Human Services issued an approval letter
10 that conditioned approval of the waiver on the State agreeing to various terms and
11 conditions on January 10, 2025, and the State accepted all terms and conditions.

12 12. Money collected from the fee and tax that apply to premium payments on
13 Public Option plans and federal pass-through dollars will be deposited in the State Public
14 Option Trust Fund, and SB 420 provides that “[i]f the State Treasurer determines that
15 there is sufficient money in the Trust Fund to carry out the provisions of this chapter for
16 the current fiscal year, the Director may use a portion determined by the State Treasurer
17 of any additional money in the Trust Fund to increase the affordability of the Public
18 Option.”

19 13. SB 420 requires health insurance carriers that are contracted with the now
20 former Division of Health Care Financing Policy (now part of the Nevada Health Authority)
21 for administration of Medicaid managed care to submit a good-faith proposal to provide a
22 Public Option plan.

23 14. SB 420 requires Nevada healthcare providers to participate in at least one
24 Public Option carrier’s network if they participate in the Public Employees Benefit
25 Program, the Medicaid program, or the State’s workers compensation program and to
26 accept new patients enrolled in a Public Option plan if they are accepting new patients.

27 15. The terms of SB 420 take effect on January 1, 2026, with the exception that a
28 limited number of provisions took effect on passage of SB 420 in 2021 “for the purposes of

1 procurement and any other preparatory administrative tasks necessary to carry out the
2 provisions of those sections.”

3 16. After carriers submitted bids, Defendants finalized contracts with the
4 carriers; the State Board of Examiners approved the contracts on April 8, 2025.

5 17. Plaintiffs filed a new complaint on July 7, 2025.

6 18. Plaintiffs amended their complaint on August 25, 2025.

7 19. The First Amended Complaint asserts four claims for relief: (1) SB 420
8 violates Nev. Const. art. IV, §18(2); (2) SB 420 violates Nev. Const. art. IV, §19; (3) SB 420
9 Nev. Const. art. III, §1; and (4) issuance of the guidance letters violated the Nevada
10 Administrative Procedures Act.

11 20. Defendants moved to dismiss based on lack of standing and failure to state a
12 claim for relief on September 8, 2025, Plaintiffs responded on September 22, 2025, and
13 Defendants replied on September 29, 2025.

14 21. Plaintiffs also filed a motion for preliminary injunction on July 7, 2025, and
15 an amended motion for preliminary injunction on August 26, 2025.

16 22. This Court heard argument on the motion to dismiss on October 21, 2025.

17 23. Plaintiffs’ arguments on standing are as follows:

18 a. NTU has standing to represent its Nevada members and supporters
19 who are taxpayers.

20 b. Dr. Titus has standing because she is a taxpayer and will experience
21 reductions in reimbursement rates as a result of the Public Option, as
22 confirmed by the Defendants’ statements to the federal government.

23 c. Plaintiffs meet the public importance exception on standing because:

24 i. SB 420 is an issue of significant public importance in that it
25 involves contracts with health insurance carriers “worth \$20-\$25 billion
26 over the next five years,” “will result in \$401-\$760 million in federal
27 funding,” and “will dramatically reshape healthcare in Nevada, a \$15
28 billion industry that employs 160,000 people, which is more than 10% of

1 the State's workforce." As a result, quoting *Morency v. State Dep't of Educ.*,
2 137 Nev. 622, 627, 496 P.3d 584, 589 (2021), Plaintiffs assert that SB 420
3 "plainly affects 'the financial concerns of a significant number of
4 businesses, organizations, and individuals throughout the state, as well as
5 the state's budget.'"

6 ii. SB 420 is an expenditure or appropriation that violates Nev.
7 Const. art. IV, §18(2), and Nev. Const. art. IV, §19, and it also violates
8 separation of powers principles under Nev. Const. art. III, §1, by
9 improperly delegating lawmaking functions to the executive branch and
10 allowing executive-agency officers to modify the statute.

11 iii. Plaintiffs are proper parties because Dr. Titus is a physician, a
12 taxpayer, and a legislator; NTU was involved with passage of Nev. Const.
13 art. IV, §18(2); and Defendants have not identified who would be a more
14 appropriate party.

15 d. Plaintiffs have taxpayer standing, especially because the act sought to
16 be enjoined involves the assessment of an illegal tax.

17 e. Dr. Titus has standing to challenge Defendants issuing the guidance
18 letters because she is likely to experience reductions in reimbursement rates.

19 24. Defendants' arguments on standing are as follows:

20 a. There is no taxpayer standing in Nevada.

21 b. NTU alleges no injury to itself.

22 c. NTU fails to establish representational standing because it has not
23 provided any means to identify its Nevada members and supporters.

24 d. Dr. Titus fails to establish an injury-in-fact because, although Plaintiffs
25 have asserted that SB 420 will result in reductions in reimbursement rates for
26 healthcare providers, Plaintiffs allege that the contracts on Public Option plans with
27 health insurance carriers for the 2026 calendar year are final but do not allege that
28 Dr. Titus experienced a reduction in her reimbursement rates. Any reduction in

1 rates cannot drop below a floor that is consistent with existing reimbursement rates
2 for existing federal programs. Additionally, even assuming Dr. Titus were to
3 experience a reduction in rates at some time, she is likely to experience a net benefit
4 resulting from the Public Option reducing the number of patients she serves that
5 would be underinsured or uninsured without availability of Public Option plans,
6 which makes her alleged injury too speculative to establish standing.

7 e. Plaintiffs do not satisfy the public importance exception to standing
8 because:

9 i. Plaintiffs fail to meet the first prong of the test on public
10 importance because this Court previously determined they failed to satisfy
11 that prong and nothing material has changed since that time; Plaintiffs are
12 the same parties bringing the same claims.

13 ii. Plaintiffs fail to meet the third prong of the test on being
14 appropriate parties because Plaintiffs arguments on prong one admit that
15 other parties are likely to have standing, NTU's failure to identify who its
16 Nevada members and supporters are prevents the Court from assessing
17 whether NTU is a "sham plaintiff," and allowing Dr. Titus to proceed when
18 admitting that others can establish standing will undermine decades of
19 caselaw adhering to the absence of third-party standing in Nevada.

20 CONCLUSIONS OF LAW

21 1. A complaint must be dismissed under NRCP 12(b)(1) when the Court lacks
22 subject matter jurisdiction. *See also* NRCP 12(h)(3).

23 2. Subject matter jurisdiction is "the court's authority to render a judgment in a
24 particular category of case." *Landreth v. Malik*, 127 Nev. 175, 183, 251 P.3d 163, 168 (2011).

25 3. It is Plaintiffs' burden to plead allegations sufficient to invoke the Court's
26 jurisdiction. *Castillo v. United Federal Credit Union*, 134 Nev. 13, 15, 409 P.3d 54, 57
27 (2018).

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1 4. "[T]he district court can take evidence on the claim that the complaint does
2 not fall within the subject matter jurisdiction of the court, and such evidence is not
3 necessarily confined to the allegations of the complaint." *Morrison v. Beach City, LLC*, 116
4 Nev. 34, 36–37, 991 P.2d 982, 983 (2000).

5 5. Plaintiffs must establish standing for each claim for relief. *National Ass'n of*
6 *Mut. Ins. Companies v. Dep't of Bus. & Indus., Div. of Ins.*, 139 Nev. 18, 27, 524 P.3d 470,
7 480 (2023) ("NAMIC").

8 6. In Nevada, with limited exceptions, only "one who possesses the right to
9 enforce the claim and has a significant interest in the litigation" may bring an action. *High*
10 *Noon at Arlington Ranch Homeowners Assoc. v. Eighth Jud. Dist. Ct.*, 133 Nev. 500, 507,
11 402 P.3d 639, 646 (2017); *see also* NRCP 17(a).

12 7. Plaintiffs must establish an "injury-in-fact" except in "the rare case involving
13 a constitutional expenditure challenge or separation-of-powers dispute that will evade
14 review if strict standing requirements are imposed." *NAMIC*, 139 Nev. at 27, 524 P.3d at
15 480.

16 8. Injuries that are "merely apprehended or feared" are too speculative to satisfy
17 the "injury-in-fact" requirement for standing. *Doe v. Bryan*, 102 Nev. 523, 525, 728 P.2d
18 443, 444 (1986). An injury must have already occurred or there must be an "immediate
19 danger of injury as a result of enforcement" of the challenged law. *Bryan*, 102 Nev. at 526,
20 728 P.3d at 444.

21 9. An association asserting representational standing must provide the Court
22 with information that identifies the organization's members. *NAMIC*, 139 Nev. at 24–26,
23 524 P.3d at 478–79.

24 10. NTU lacks traditional standing because it has not alleged that it will suffer
25 an injury-in-fact as a result of SB 420 and has nothing more than a general interest in
26 prosecuting alleged constitutional violations. *Id.* at 22–23, 524 P.3d at 476–77.

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1 11. NTU lacks associational standing because it has not provided the Court with
2 the means to identify its Nevada members and supporters. *Id.* at 24–26, 524 P.3d at 478–
3 79.

4 12. Although Dr. Titus presents a closer case on standing, her alleged injury is
5 insufficiently concrete and too speculative to establish the injury-in-fact that is required to
6 prove standing because she does not allege that she has actually experienced, or is
7 sufficiently likely to experience, a reduction in reimbursement rates as a result of the Public
8 Option in general and more specifically with respect to the guidance letters. *Doe v. Bryan*,
9 102 Nev. at 525–26, 728 P.2d at 444–45 (1986). Under the current circumstances, it is
10 unknown how many people will utilize the Public Option; how many patients of Dr. Titus,
11 if any, will utilize the Public Option; how much the reimbursement rates to Dr. Titus will
12 be reduced; and the financial impact, if any, to Dr. Titus resulting from the implementation
13 of the Public Option.

14 13. Nevada has never recognized taxpayer standing. *Blanding v. City of Las*
15 *Vegas*, 52 Nev. 52, 74, 280 P. 644, 650 (1929). It would be inappropriate for the Court to
16 adopt a theory of taxpayer standing at this time, especially after the Nevada Supreme
17 Court’s adoption of the public importance exception in a case where taxpayer status would
18 have provided a sufficient basis for standing if taxpayer standing was recognized in
19 Nevada. *See, e.g., Schwartz v. Lopez*, 132 Nev. 732, 382 P.3d 886 (2016).

20 14. The public importance “exception applies only when the plaintiff
21 demonstrates (1) the case presents ‘an issue of significant public importance, (2) the case
22 involves ‘a challenge to a legislative expenditure or appropriation on the basis that it
23 violates a specific provision of the Nevada Constitution’” or is an “extraordinary case[]”
24 within the category of cases with a plaintiff that “seeks vindication of the Nevada
25 Constitution’s separation-of-powers clause,” and “(3) the plaintiff is an ‘appropriate’ party
26 to bring the action.” *Nev. Pol’y Rsch. Inst., Inc. v. Cannizzaro*, 138 Nev. 259, 262–63, 507
27 P.3d 1203, 1207–08 (2022) (quoting *Schwartz*, 132 Nev. at 743, 382 P.3d at 894–95).

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1 15. Plaintiffs fail to satisfy the public importance exception for standing. The
2 Court rejects Defendants' argument that Plaintiffs have not satisfied the first prong of the
3 test, which focuses on whether the claims address an issue of significant public importance.
4 The *First Amended Complaint* offers much more robust allegations in this regard than the
5 original Complaint. Based on those allegations, the Court is satisfied the general subject
6 of health care in Nevada and the specific issues associated with the implementation of the
7 Public Option are "of significant public importance." The parties agree that Plaintiffs'
8 claims for relief satisfy the second prong of the test, at least with respect to the second
9 cause of action and possibly the third as well. And this Court agrees that the second prong
10 is satisfied, at least with respect to those claims. But the Court agrees with Defendants
11 that Plaintiffs fail to satisfy the third prong of the test, which addresses whether Plaintiffs
12 are a proper party.

13 16. Because NTU has not identified who its Nevada members are, there is no way
14 for this Court to assess the propriety of NTU is an appropriate plaintiff as required.
15 *Cannizaro*, 138 Nev. 266, 507 P.3d at 1210.

16 17. Dr. Titus again presents a closer case, but based on the current factual
17 circumstances, the Court remains unconvinced that Dr. Titus is a proper party, especially
18 where other parties are likely to meet the traditional requirements for standing to
19 challenge SB 420. Allowing Dr. Titus to proceed when Plaintiffs admit others are likely
20 able to meet the traditional standing requirements would conflict with decades of Nevada
21 precedent on the absence of third-party standing. *Deal v. 999 Lakeshore Ass'n*, 94 Nev. 301,
22 304, 579 P.2d 775, 777 (1978). In addition, this is not the sort of rare case that is likely to
23 "evade review if strict standing requirements are imposed." *NAMIC*, 139 Nev. at 22, 524
24 P.3d at 476.

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Dated this 3rd day of November, 2025.


Jason D. Woodbury
DISTRICT JUDGE

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of the First Judicial District
3 Court, and that on November 3, 2025, I deposited for mailing, postage paid, at Carson City,
4 Nevada, a true and correct copy of the foregoing Order addressed as follows:

5 Joshua M. Halen, Esq.
6 HOLLAND & HART, LLP
7 5470 Kietzke Lane, Suite 100
8 Reno, NV 89511

9 Christopher M. Jackson, Esq.
10 HOLLAND & HART, LLP
11 555 17th Street, Suite 3200
12 Denver, CO 80202

13 Aaron D. Ford, Attorney General
14 Jeffrey M. Conner,
15 Chief Deputy Solicitor General
16 Office of the Attorney General
17 100 North Carson Street
18 Carson City, NV 89701

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Julie Harkleroad
Judicial Assistant, Dept. 1

FIRST JUDICIAL DISTRICT COURT MINUTES

CASE NO. 25 OC 00109 1B

TITLE: NATIONAL TAXPAYER UNION, TITUS
ROBIN VS STATE OF NEVADA ET AL

10/20/25 – DEPT. I – HONORABLE JASON D. WOODBURY
S. Barajas, Clerk – Not Reported

MOTION TO DISMISS HEARING

Present: Gabe Smith and Christopher Jackson, counsel for Petitioners; Jeffery Connor counsel for Defendant.

Statements were made by Court.

Counsel gave opening arguments.

Further statements were made by Court and counsel.

Court took recess.

COURT ORDERED: Mr. Connor to prepare the order of the Court.

Court stated Its finds of fact.

COURT ORDERED: Motion to dismiss is granted.

The Court minutes as stated above are a summary of the proceeding and are not a verbatim record. The hearing held on the above date was recorded on the Court's recording system.

DISTRICT COURT CIVIL COVER SHEET

Carson City

County, Nevada

Case No.

(Assigned by Clerk's Office)

REC'D & FILED

2025 JUL -7 PM 5:12

I. Party Information (provide both home and mailing addresses if different)

Plaintiff(s) (name/address/phone):

Defendant(s) (name/address/phone):

NATIONAL TAXPAYERS UNION and ROBIN L. TITUS, MD

THE STATE OF NEVADA, et al. JOSEPH LOMBARDO, et al.

Attorney (name/address/phone):

Attorney (name/address/phone):

Joshua M. Halen, Esq., Holland & Hart LLP

5470 Kietzke Lane, Suite 100 Reno, NV 89511

Tel: (775) 327-3000 Fax: (775) 786-6179 jmhalen@hollandhart.com

II. Nature of Controversy (please select the one most applicable filing type below)**Civil Case Filing Types**

Real Property	Negligence	Torts
Landlord/Tenant <input type="checkbox"/> Unlawful Detainer <input type="checkbox"/> Other Landlord/Tenant Title to Property <input type="checkbox"/> Judicial Foreclosure <input type="checkbox"/> Foreclosure Mediation Assistance <input type="checkbox"/> Other Title to Property Other Real Property <input type="checkbox"/> Condemnation/Eminent Domain <input type="checkbox"/> Other Real Property	<input type="checkbox"/> Auto <input type="checkbox"/> Premises Liability <input type="checkbox"/> Other Negligence Malpractice <input type="checkbox"/> Medical/Dental <input type="checkbox"/> Legal <input type="checkbox"/> Accounting <input type="checkbox"/> Other Malpractice	Other Torts <input type="checkbox"/> Product Liability <input type="checkbox"/> Intentional Misconduct <input type="checkbox"/> Employment Tort <input type="checkbox"/> Insurance Tort <input type="checkbox"/> Other Tort
Probate	Construction Defect & Contract	Judicial Review/Appeal
Probate (select case type and estate value) <input type="checkbox"/> Summary Administration <input type="checkbox"/> General Administration <input type="checkbox"/> Special Administration <input type="checkbox"/> Set Aside <input type="checkbox"/> Surviving Spouse <input type="checkbox"/> Trust/Conservatorship <input type="checkbox"/> Other Probate Estate Value <input type="checkbox"/> Greater than \$300,000 <input type="checkbox"/> \$200,000-\$300,000 <input type="checkbox"/> \$100,001-\$199,999 <input type="checkbox"/> \$25,001-\$100,000 <input type="checkbox"/> \$20,001-\$25,000 <input type="checkbox"/> \$2,501-\$20,000 <input type="checkbox"/> \$2,500 or less	Construction Defect <input type="checkbox"/> Chapter 40 <input type="checkbox"/> Other Construction Defect Contract Case <input type="checkbox"/> Uniform Commercial Code <input type="checkbox"/> Building and Construction <input type="checkbox"/> Insurance Carrier <input type="checkbox"/> Commercial Instrument <input type="checkbox"/> Collection of Accounts <input type="checkbox"/> Employment Contract <input type="checkbox"/> Other Contract	Judicial Review <input type="checkbox"/> Petition to Seal Records <input type="checkbox"/> Mental Competency Nevada State Agency Appeal <input type="checkbox"/> Department of Motor Vehicle <input type="checkbox"/> Worker's Compensation <input type="checkbox"/> Other Nevada State Agency Appeal Other <input type="checkbox"/> Appeal from Lower Court <input type="checkbox"/> Other Judicial Review/Appeal
Civil Writ		Other Civil Filing
Civil Writ <input type="checkbox"/> Writ of Habeas Corpus <input type="checkbox"/> Writ of Mandamus <input type="checkbox"/> Writ of Quo Warrantum <input type="checkbox"/> Writ of Prohibition <input type="checkbox"/> Other Civil Writ		Other Civil Filing <input type="checkbox"/> Compromise of Minor's Claim <input type="checkbox"/> Foreign Judgment <input checked="" type="checkbox"/> Other Civil Matters

Business Court filings should be filed using the Business Court civil coversheet.

July 7, 2025

Date

Signature of Initiating party or representative

See other side for family-related case filings.