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## LEGISLATIVE COMMITTEE

1     **Sec. 140.** Chapter 218 of NRS is hereby amended by adding thereto the provisions set forth  
2 as sections 141 to 146, inclusive, of this act.

3  
4     **Sec. 141.** *As used in sections 141 to 146, inclusive, of this act, "Committee" means the*  
5 *Legislative Committee on Taxation, Public Revenue and Tax Policy.*

6  
7     **Sec. 142. 1.** *There is hereby established a Legislative Committee on Taxation, Public*  
8 *Revenue and Tax Policy consisting of:*

9     **(a)** *The Speaker of the Assembly, or a member of the Assembly designated by the Speaker*  
10 *of the Assembly;*

11     **(b)** *The Minority Leader of the Assembly, or a member of the Assembly designated by the*  
12 *Minority Leader of the Assembly;*

13     **(c)** *The Majority Leader of the Senate, or a member of the Senate designated by the*  
14 *Majority Leader of the Senate;*

15     **(d)** *The Minority Leader of the Senate, or a member of the Senate designated by the*  
16 *Minority Leader of the Senate;*

17     **(e)** *Two members appointed by the Speaker of the Assembly who were members of the*  
18 *Assembly Committee on Taxation during the immediately preceding legislative session; and*

19     **(f)** *Two members appointed by the Majority Leader of the Senate who were members of the*  
20 *Senate Committee on Taxation during the immediately preceding legislative session.*

1       2. *The members of the Committee shall elect a Chairman and Vice Chairman from*  
2 *among their members. The Chairman must be elected from one house of the Legislature and*  
3 *the Vice Chairman from the other house. After the initial election of a Chairman and Vice*  
4 *Chairman, each of those officers holds office for a term of 2 years commencing on July 1 of*  
5 *each odd-numbered year. If a vacancy occurs in the Chairmanship or Vice Chairmanship, the*  
6 *members of the Committee shall elect a replacement for the remainder of the unexpired term.*

7       3. *Any member of the Committee who is not a candidate for reelection or who is defeated*  
8 *for reelection continues to serve until the convening of the next session of the Legislature.*

9       4. *Vacancies on the Committee must be filled in the same manner as the original*  
10 *appointments.*

11

12       Sec. 143. 1. *The members of the Committee shall meet throughout each year at the*  
13 *times and places specified by a call of the Chairman or a majority of the Committee.*

14       2. *The Director of the Legislative Counsel Bureau or his designee shall act as the*  
15 *nonvoting recording Secretary.*

16       3. *The Committee shall prescribe regulations for its own management and government.*

17       4. *Except as otherwise provided in subsection 5, five voting members of the Committee*  
18 *constitute a quorum.*

19       5. *Any recommended legislation proposed by the Committee must be approved by a*  
20 *majority of the members of the Senate and by a majority of the members of the Assembly*  
21 *serving on the Committee.*

22       6. *Except during a regular or special session of the Legislature, the members of the*  
23 *Committee are entitled to receive the compensation provided for a majority of the members of*

1 *the Legislature during the first 60 days of the preceding regular session, the per diem*  
2 *allowance provided for state officers and employees generally and the travel expenses provided*  
3 *pursuant to NRS 218.2207 for each day or portion of a day of attendance at a meeting of the*  
4 *Committee and while engaged in the business of the Committee. The salaries and expenses*  
5 *paid pursuant to this subsection and the expenses of the Committee must be paid from the*  
6 *Legislative Fund.*

7

8 **Sec. 144. The Committee may:**

9 **1. Review and study:**

10 **(a) The specific taxes collected in this state, including, without limitation, taxes on gross**  
11 **receipts, mining, property, sales or services, business profits, employees of business, slot route**  
12 **operators and car rental companies;**

13 **(b) The implementation of any taxes, fees and other methods for generating public revenue**  
14 **in this state;**

15 **(c) The impact of any changes to taxes, fees and other methods for generating public**  
16 **revenue that result from legislation enacted by the Legislature on the residents of this state**  
17 **and on the businesses located in this state, doing business in this state or considering locating**  
18 **in this state;**

19 **(d) The fiscal effects of any taxes, fees and other methods for generating public revenue;**

20 **(e) Broad issues of tax policy and fiscal policy relevant to the future of the State of Nevada;**  
21 **and**

22 **(f) Any other issues related to taxation, the generation of public revenue, tax policy or**  
23 **fiscal policy which affect this state.**

1       2. *Conduct investigations and hold hearings in connection with its powers pursuant to*  
2 *this section.*

3       3. *Contract with one or more consultants to obtain technical advice concerning its review*  
4 *and study.*

5       4. *Apply for any available grants and accept any gifts, grants or donations and use any*  
6 *such gifts, grants or donations to aid the Committee in exercising its powers pursuant to this*  
7 *section.*

8       5. *Request that the Legislative Counsel Bureau assist in the research, investigations,*  
9 *hearings, studies and reviews of the Committee.*

10       6. *Recommend to the Legislature, as a result of its review and study, any appropriate*  
11 *legislation.*

12

13       Sec. 145. 1. *If the Committee conducts investigations or holds hearings pursuant to*  
14 *subsection 2 of section 144 of this act:*

15       (a) *The Secretary of the Committee or, in his absence, a member designated by the*  
16 *Committee may administer oaths;*

17       (b) *The Secretary or Chairman of the Committee may cause the deposition of witnesses,*  
18 *residing either within or outside of this state, to be taken in the manner prescribed by rule of*  
19 *court for taking depositions in civil actions in the district courts; and*

20       (c) *The Chairman of the Committee may issue subpoenas to compel the attendance of*  
21 *witnesses and the production of books and papers.*

1       2. *If a witness refuses to attend or testify or produce books or papers as required by the*  
2 *subpoena, the Chairman of the Committee may report to the district court by a petition which*  
3 *sets forth that:*

4       (a) *Due notice has been given of the time and place of attendance of the witness or the*  
5 *production of the books or papers;*

6       (b) *The witness has been subpoenaed by the Committee pursuant to this section; and*

7       (c) *The witness has failed or refused to attend or produce the books or papers required by*  
8 *the subpoena before the Committee that is named in the subpoena, or has refused to answer*  
9 *questions propounded to him.*

10 *The petition may request an order of the court compelling the witness to attend and testify or*  
11 *produce the books and papers before the Committee.*

12       3. *Upon such a petition, the court shall enter an order directing the witness to appear*  
13 *before the court at a time and place to be fixed by the court in its order, the time to be not more*  
14 *than 10 days after the date of the order, and to show cause why he has not attended or testified*  
15 *or produced the books or papers before the Committee. A certified copy of the order must be*  
16 *served upon the witness.*

17       4. *If it appears to the court that the subpoena was regularly issued by the Committee, the*  
18 *court shall enter an order that the witness appear before the Committee at the time and place*  
19 *fixed in the order and testify or produce the required books or papers. Failure to obey the*  
20 *order constitutes contempt of court.*

21  
22       Sec. 146. *Each witness who appears before the Committee by its order, except a state*  
23 *officer or employee, is entitled to receive for his attendance the fees and mileage provided for*

1 *witnesses in civil cases in the courts of record of this state. The fees and mileage must be*  
2 *audited and paid upon the presentation of proper claims sworn to by the witness and approved*  
3 *by the Secretary and Chairman of the Committee.*

4

5 **Sec. 191.** 1. There is hereby appropriated from the State General Fund to the Legislative  
6 Fund for use by the Legislative Committee on Taxation, Public Revenue and Tax Policy to  
7 exercise its powers pursuant to section 144 of this act, including, without limitation, to hire a  
8 consultant:

9

10	For the Fiscal Year 2003-2004.....	\$125,000
11	For the Fiscal Year 2004-2005.....	\$125,000

12

13 2. The sums appropriated by subsection 1 are available for either fiscal year. Any balance of  
14 those sums must not be committed for expenditure after June 30, 2005, and reverts to the State  
15 General Fund as soon as all payments of money committed have been made.