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**STANDING RULES OF THE ASSEMBLY COMMITTEE ON TAXATION
SEVENTY-SECOND SESSION, 2003**

PARLIAMENTARY AUTHORITY

Rule No. 1 Precedence of Parliamentary Authority for the Committee.

The precedence of parliamentary authority for the purpose of actions in this committee are set forth in Assembly Standing Rule 100, except the committee rules adopted here precede Mason's Manual of Parliamentary Procedure.

DUTIES OF COMMITTEE OFFICERS and STAFF

Rule No. 2 The chair of this committee is responsible for:

- a. Preparing and distributing the committee's agenda;
- b. Determining when final action is to be taken on measures, committee reports, and other business of the committee;
- c. Preparing and submitting committee reports;
- d. Preserving order and decorum and deciding all questions of order;
- e. Providing direction to committee support staff;
- f. Calling recesses of the committee as deemed necessary; and
- g. Reviewing and approving minutes of the committee.

Rule No. 3 In the absence of the chair, or upon the request of the chair, the vice chair of this committee shall assume the duties of the chair.

Rule No. 4 On behalf of the chair, the committee secretary shall maintain all minutes and exhibits of the committee's meetings until released to the custody of the Legislative Counsel Bureau.

MEETINGS and ATTENDANCE

Rule No. 5 Additional Meetings.

At the discretion of the chair, meetings may be held outside the regularly scheduled day(s) and time.

Rule No. 6 Calling Attendance Roll.

The committee secretary shall call roll at each meeting with the chair being called last.

Rule No. 7 Notification of Absence.

Members shall notify the chair of any absence. Excused absences will be so recorded at the direction of the chair. A member shall advise the chair if he or she must leave a meeting for an extended period of time.

Rule No. 8 Absence for a Final Action Vote.

Members not in attendance when a final action is taken on a measure will be marked absent for the vote.

SUBCOMMITTEES

Rule No. 9 Parliamentary Authority of Subcommittees.

Rules of the committee apply to its subcommittees.

Rule No. 10 Attendance to Subcommittees.

Unless other authorized by the committee chair, attendance of all subcommittee members is required.

Rule No. 11 Scheduling Subcommittee Meetings.

Subcommittee meetings will be scheduled by the subcommittee chair after consulting with the committee chair.

MOTIONS and FINAL ACTION

Rule No. 12 Seconds to Motions.

All motions require a second. If no second is received that motion shall be declared invalid.

Rule No. 13 Roll Call Vote on Final Actions.

At the discretion of the chair, all final actions of the committee will require a roll call vote.

Rule No. 14 Vote Consistency.

Unless a committee member advises the chair otherwise, it will be presumed that the member will vote on an amendment or on a measure, during floor session, consistent with their vote in the committee.

TESTIMONY and WITNESSES

Rule No. 15 Order of Presenting Testimony.

Unless the chair determines otherwise, the following order of testimony shall be followed:

- a. The primary sponsor of a measure shall testify first, followed by the chief spokesperson, if one exists, for the opposition;
- b. Remaining testimony will alternate thereafter between proponents and opponents to the measure.

Rule No. 16 Questioning Witnesses.

Questions from the committee will be restricted to relevant subject areas.

Rule No. 17 Swearing in Witnesses.

When the chair deems necessary, witnesses will be sworn in pursuant to NRS 218.5323 before providing testimony.

COMMITTEE REPORTS

Rule No. 18 Minority Committee Reports.

Members who wish to submit a minority report must so indicate, in advance, at a regular committee meeting.

COORDINATION of INFORMATION

Rule No. 19 Communication with Staff.

All directions, assignments, or requests on behalf of the committee must be communicated to its staff and to the personnel of the Legislative Counsel Bureau by the chair of the committee. A member of the committee must submit such requests to the chair for transmittal to the staff of the committee or to the personnel of the Legislative Counsel Bureau.

ASSEMBLY TAXATION COMMITTEE

David R. Parks, Chairman

ADOPTED THIS 4TH DAY OF FEBRUARY, 2003.