

**MINUTES OF THE MEETING
OF THE
ASSEMBLY COMMITTEE ON TAXATION**

**Seventy-Fourth Session
April 3, 2007**

The Committee on Taxation was called to order by Chair Kathy McClain at 1:06 p.m., on Tuesday, April 3, 2007, in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, Nevada. The meeting was videoconferenced to Room 4401 of the Grant Sawyer State Office Building, 555 East Washington Avenue, Las Vegas, Nevada. Copies of the minutes, including the Agenda ([Exhibit A](#)), the Attendance Roster ([Exhibit B](#)), and other substantive exhibits are available and on file in the Research Library of the Legislative Counsel Bureau and on the Nevada Legislature's website at www.leg.state.nv.us/74th/committees/. In addition, copies of the audio record may be purchased through the Legislative Counsel Bureau's Publications Office (email: publications@lcb.state.nv.us; telephone: 775-684-6835).

COMMITTEE MEMBERS PRESENT:

Assemblywoman Kathy McClain, Chair
Assemblyman David R. Parks, Vice Chair
Assemblywoman Francis Allen
Assemblyman Morse Arberry Jr.
Assemblyman Mo Denis
Assemblyman Tom Grady
Assemblyman William Horne
Assemblyman John W. Marvel
Assemblyman James Ohrenschall
Assemblywoman Peggy Pierce
Assemblywoman Valerie E. Weber

COMMITTEE MEMBERS ABSENT:

Assemblyman Harry Mortenson (Excused)

STAFF MEMBERS PRESENT:

Russell J. Guindon, Senior Deputy Fiscal Analyst
Michael Nakamoto, Deputy Fiscal Analyst
Mary Garcia, Committee Secretary



OTHERS PRESENT:

Renee Diamond, Administrator, Manufactured Housing Division,
Department of Business and Industry
Marolyn Mann, Executive Director, Nevada Manufactured Home
Community Owners
James Vilt, Directing Attorney, Las Vegas Office, Nevada Legal Services
Jason Frierson, representing Clark County Public Defenders Office
Dave Dawley, Assessor, Carson City
John Pappageorge, representing Las Vegas 51s Triple-A Baseball Team
Tom Summers, Deputy Executive Director, Department of Taxation
Mary Walker, representing Carson City, Douglas County, Lyon County,
and Storey County
Marv Teixeira, Mayor, Carson City
Robert Hadfield, representing Lyon County
Bjorn Selinder, representing Churchill County
Vinson Guthreau, representing Nevada Association of Counties
Carole Vilardo, President, Nevada Taxpayers Association

Chair McClain:

[Meeting was called to order at 1:06 p.m. Roll was called.] Today we originally had four bills scheduled, but Assemblyman Carpenter had to return to Elko for an unfortunate event. We will probably reschedule him for next week. We have three bills to hear today and two on work session. We will get started with Assembly Bill 368.

Assembly Bill 368: Makes various changes concerning manufactured home parks. (BDR 32-1023)

Assemblyman James Ohrenschall, Assembly District No. 12:

I appreciate the opportunity to present A.B. 368 to you today. We have had a lot of testimony in this Committee on bills about affordable housing and about providing incentives to create affordable housing because of the shortage, especially in the southern end of the State. This is another bill in that same vein.

Assembly Bill 368 makes a couple of changes to the laws concerning manufactured home parks. These changes are designed to assist tenants of those parks, many of whom struggle on fixed incomes, to make ends meet. First, A.B. 368 provides a partial abatement of 25 percent of the property taxes imposed on manufactured home parks if two conditions are met. First, at least

51 percent of the lots in the park must be rented to households whose annual income does not exceed 80 percent of the median income for the county. Second, the rental amount must not exceed 40 percent of the Department of Housing and Urban Development (HUD) Fair Market Rents (FMR) for that county. In Clark County, 40 percent of the FMR is \$356. For a mobile home park in Clark County to qualify for this property tax abatement, 51 percent of that park's lots would have to be rented out at \$356 a month and no more.

This abatement is designed to provide incentives to manufactured home park landlords to provide more affordable rental spaces. While the direct financial impact of this partial tax abatement is likely to be relatively small in terms of lost revenue to governmental entities, it will provide direct benefits to some of the most financially vulnerable in our State's population that live in manufactured home parks. I was crunching the numbers given me by the Legislative Counsel Bureau (LCB) Research Division for Clark County. For it to be economically feasible for a park on the east side of Las Vegas to lease out at least 51 percent of its spaces at \$356 a month, the rent being charged before would have to be in the vicinity of \$450 to 550 a month. It does not make sense for mobile home parks that charge more than that to do this; they lose more than they gain in terms of lost revenue. This would benefit parks that are renting out to people who are struggling. It would not benefit luxury mobile home parks.

This bill also revises existing provisions concerning a payment to a park tenant who, when a landlord closes a park or converts it to another use, is forced out of the park and unable to take the manufactured home with him. Many of my constituents have older mobile homes that were manufactured in the 1970s. Many of those homes would not survive being moved to a new park, and a lot of the new parks will not accept them even if they could survive the move.

Under current Nevada law, if a tenant chooses not to move his manufactured home, if the home cannot be moved without incurring structural damage, or if there is no park within 50 miles that is willing to accept the home, the landlord is allowed to remove and dispose of the home. The landlord is required to pay to the tenant fair market value for the home, which is similar to Kelley Blue Book value for a car—mobile homes are rated like cars and not like real property, so people really are left out when a park closes. However, he is also allowed to deduct from the home's fair market value the cost of removing and disposing of the home. Many times when an older park closes, the cost of removing and disposing of the home is more than its fair market or Blue Book value, so a tenant can lose his home and actually end up owing money. We have seen a fair amount of that in the southern part of the State.

Many manufactured homes have depreciated to the point where their fair market value may be less than the cost of removal and disposal. The people who own these homes suffer the double indignity of losing their homes through no fault of their own and of receiving nothing in return. This bill provides instead that the landlord not be allowed to deduct the cost of removing and disposing of the home from the amount paid to the tenant. That removal and disposal would become a cost of doing business.

This bill also requires the landlord to pay an additional amount to the tenant equal to six times the monthly fair market rent for manufactured home lots in that county. This provision is designed to give tenants who are being forced out of their homes a chance to become financially whole. At the very least, they would be in a better position to find some alternative living arrangements.

Many residents of this State, particularly low-income and elderly residents trying to get by on limited or fixed incomes, live in manufactured homes. When the landlord of a manufactured home park decides to close a park or convert it to another use, the decision is often a financial one. He expects to make more money doing something else with the land—something more profitable. Unfortunately, most of the tenants of these parks have few viable options available to them. In many cases their homes cannot withstand the rigors of a move to another park. Many tenants probably cannot afford to move their homes, while many others may not be able to find another park willing to accept their units. In these cases, the landlord's decision to close the park results in financial distress to the tenants and, in many cases, the complete loss of their homes.

I believe Assembly Bill 368 will help address some of these problems in a manner that is fair both to park landlords and to their tenants. I urge your support.

Assemblywoman Pierce:

On this first part about the income of the households, how would the landlord know what that income is?

Assemblyman Ohrenschall:

The way the bill was drafted, we left a lot open for regulations to be adopted either by the Department of Taxation or by the assessors. A system could be implemented where the park landlord would ask for proof similar to the proof people provide when they go into Section 8 housing [of the Housing and Community Development Act of 1974], because it is basically the same requirement. The requirement for the federal Section 8 housing is 80 percent of

the median income, so I assume the requirements to get into Section 8 housing would have a similar system of proof.

Assemblywoman Pierce:

Are you familiar with A.B. 477? It deals with the same part of the statute.

Assemblyman Ohrenschall:

I have not read it in its entirety. I spoke to the sponsor this morning, and we discussed the parts of my bill that are not completely congruous with his. He seemed to feel we would be able to work it out; it was not a huge issue.

Chair McClain:

I know you were talking about the break-even point for a landlord. Could you explain that again?

Assemblyman Ohrenschall:

If a park is going to get a 25 percent property tax abatement and they have to slash the lot rent on 51 percent of the lots to \$356 a month, the money they lose should be less than or equal to the money they will gain in the property tax abatement. Once the money they lose becomes greater, there is no incentive for them to create 51 percent of their lots at the affordable housing rate. I looked at five different parks in my district on the east side of town and if the rents being charged there were \$550 or less, doing this would make sense.

Chair McClain:

So if they were charging \$550 and lowered it to \$350, they would come out ahead by using the abatement?

Assemblyman Ohrenschall:

Another variable is how many lots there are in the park. When I ran the numbers, I specifically looked at the Maycliff Mobile Home Park at 3601 East Wyoming Avenue, and I looked at the rents and the number of lots. There are 188 lots in the park, and for that park it made sense. It will not make sense for every park, but it will for some parks. I believe it will work for the parks that are already not charging an exorbitant lot rent because they know the people cannot afford that. Actually, this will benefit the people who need it the most: the people who are not paying \$800 or \$1,000 a month lot rent, but are paying closer to \$450.

Chair McClain:

You do not really have a feel for how many mobile home parks could qualify for this? [Assemblyman Ohrenschall said he did not have that exact number.] I do not imagine it would be a whole lot of them.

Assemblywoman Weber:

I, too, had that question, but I am not even sure of the number of mobile home parks in the State or the percentage of parks that would be eligible. I have one mobile home park in my district, and it would not qualify.

Assemblyman Ohrenschall:

The final decision would be up to the park owner. Whether or not to do it would be a business decision. In terms of the inventory, I believe someone from the Manufactured Housing Division is going to testify. She might have the exact statistics.

Assemblyman Grady:

What bothers me more than anything else about your bill is you have only looked at Clark County. You have not looked at the rest of the State. Have you considered what this will do to the counties and the school districts? I think it will have a much larger impact just because the State gets very little of the ad valorem. Most of it is borne by the counties. Have you taken that into consideration?

Assemblyman Ohrenschall:

Actually, when the bill was being drafted, we wanted its applicability to be statewide. I think we did neglect to take in the application of the FMR in some of the smaller counties. I would be open to an amendment that restricts it to Clark County if that would be more palatable.

Assemblyman Marvel:

Mr. Grady had a good point there because a lot of the ad valorem tax goes to school support. When they lose that school support, the State has to make up the difference. You may want to take a hard look at that.

Assemblyman Ohrenschall:

I will take a look at that. It will be sad news for our colleague from Elko because he was fairly sure one of his parks would qualify right now to get the tax abatement. However, I would certainly be open to that.

Chair McClain:

I believe the fiscal note shows varying degrees of fiscal impact depending on the county or the city. When a bill like this comes out they ask every taxing entity how it would affect them.

Assemblyman Ohrenschall:

The reason the program in this bill is optional is that we did not want anything that might encourage parks to close, especially in the southern part of the State where, when I was walking door-to-door in past campaigns, I had heard people say rents were going up like crazy, and what was I going to do about it? This last time, though, people said they had heard rumors that their park was going to close, a casino or maybe condominiums would be built on the site, and they would be out on the street. The second complaint was about the rents.

I thought this would be a way to promote affordable housing in the parks. It would not be mandatory. There would not be anything to make owners decide to close their parks because the government was trying to tell them how to run their businesses.

Chair McClain:

Have you gotten any feedback on the other provision in the bill requiring six times the monthly fair market rent if a park does close?

Assemblyman Ohrenschall:

I have gotten very positive feedback from tenants. The six months rent was an attempt to help people land on their feet so that nobody would end up homeless. There would at least be an option to get into an apartment or try to find some other kind of housing until they could figure out what they were going to do with their lives. In earlier conversations about the disposal fees of the parks, I understood I was not going to get any opposition from the park owners.

Chair McClain:

We have three people signed in to speak in Las Vegas: Renee Diamond, Marolyn Mann, and James Vilt.

Renee Diamond, Administrator, Manufactured Housing Division, Department of Business and Industry:

I am here as a neutral party. The Division has no specific interest in this. It would require getting the FMR for every county. That would be different in each county, and HUD may not have it broken down by county, as we have. There are at least two other bills that are in conflict with this bill relating to the disposal of a manufactured home and the charge to a resident when a park is closing. They do not actually conflict. All three bills treat it the same way: that it should not be charged to the resident. Any other issues would not relate to the Manufactured Housing Division.

Somebody asked how many parks there were. There were about 300 parks in Clark County. Now there are about 268. Statewide, we have about 360–370. The spaces and the parks have been reduced by recent closures.

Chair McClain:

Does the Division keep records of the range of rents that are charged in the different parks?

Renee Diamond:

Yes, we have a park report. We share it with both the residents' association and the park owners, but others must pay for it. We do keep a record of the range of rents, but those figures come in when the park owners pay fees to the Division in July. That is a self-reporting system for the parks. We do not go out and corroborate how many spaces and how much tenants are paying. Once a year, on July 1, all the figures are correct. That may change as people move in and out of parks. Our data would not be as accurate in December.

Chair McClain:

You also keep a record of the number of lots per park, right?

Renee Diamond:

We keep track of the number of lots, rents, and issues such as whether they are single or double.

Chair McClain:

Would you mind putting together something quick with the number of parks, how many spaces are in each park, and the range of rents? Could you get that to our staff by tomorrow?

Renee Diamond:

The report is quite extensive. If we run it today and put it in tomorrow's mail, you should have it the day after. It is a large report. We could give you totals, but we could not give you spaces per park.

Chair McClain:

We are trying to find out how many parks might qualify for this. That would give us a better handle on the fiscal impact.

Renee Diamond:

There is no way to know the income of people in those parks, and there is no way to know if a park owner would decide to do it. We do not break down parks below a certain rent. I cannot think of a way I could send you that information piecemeal. I would have to send you the whole report. If

somebody smarter at the office is listening to this, maybe they can do it. Otherwise, it might take two days.

Chair McClain:

Maybe your smart person can contact my smart person, Michael Nakamoto from LCB Fiscal Division, and they can work something out without putting an undue burden on you and your staff.

Marolyn Mann, Executive Director, Nevada Manufactured Home Community Owners:

We are celebrating our twenty-fifth year representing manufactured home communities in the State of Nevada. We represent the owners of approximately 65 percent of the spaces in our State. We support the first part of this bill. We appreciate Assemblyman Ohrenschall's concept of finding creative ways to provide affordable housing for Nevada's citizens while, at the same time, giving an incentive to park owners to continue to fill that housing niche. However, I am afraid Section 1 of the bill applies to very few.

The reality is that I and others were unable to find any research giving the fair market rent for a particular county as determined by HUD in Nevada. There was some data on fair market rent for mobile home lots based on Section 8 rentals. Our residents are homeowners, not renters. They own the home and rent the space; they do not rent both.

An equal concern of ours is how we would go about obtaining our residents' income information? Would we have to ask our residents for their income tax records in order to know if 51 percent of the lots are rented to qualifying tenants? I seriously doubt we would be able to obtain that information.

We oppose Section 2 of the bill concerning the landlord/tenant part. As you can see in Section 2, when a community closes, the owners are already required to pay fair market value for the home. We have already agreed in our consensus bill, Assembly Bill 304, which we worked on with the residents during the interim, to pay the cost of removal and disposal in addition to the fair market value if a home cannot be moved. If a home can be moved, the park is required to pay the cost of moving the home, which includes fees for inspections, any deposits for connecting utilities, and the cost of taking down, moving, setting up, and leveling the home and its appurtenances in the new location. Asking us, on top of the thousands of dollars the law requires us to pay to move each home, and the thousands of dollars we had to agree to assume in removal costs for each home, to also give residents an additional six times the average monthly rent as proposed has no justification and would be a windfall to the tenants.

Something else to consider that could be entirely possible would be that the fair market rent could be \$400, but the rent in the community that is closing is only \$300. That, too, would be unjust and inequitable.

Chair McClain:

This provision for six times the monthly fair market rent is not for everyone who is moved. It is only for the ones who cannot move their homes and who are being totally displaced. How many of those are there?

Marolyn Mann:

There is this perception that there have been so many closures, and there have been 13 in Clark County. However, I cannot give you the actual number of homes that were left behind as abandoned. Most of those parks were 40 years old. We are whittling them down through a slow process. No one keeps that information.

Assemblyman Ohrenschall:

You mentioned that 13 parks had recently closed in the southern part of the State. Of those 13 parks, do you have any statistics as to how many people took the park up on the statutory requirement to move their mobile home versus how many just walked away, either because no park would take their home or because the home could not structurally withstand a move?

Marolyn Mann:

No, we do not have those figures. This actually happened over the last couple of years, and except for two or three of those parks, they were more than 75 percent empty by the time they closed. We do not keep those statistics.

Renee Diamond:

There is no statutory requirement, when a park closes, to report to the Division. I did mention that in a previous bill. The only thing that is reported to us is change of ownership so we know who the new park owner is. In cases where it is not being converted to another type of park, we do not even know that. I believe there are very few homes that actually cannot be moved. The dilemma is not the move itself but whether another park will accept the older home and whether it can pass inspection at the other end. Most can be upgraded to that point. I would imagine that a maximum of 5 or 10 percent do not make the move. Some tenants choose to relocate at that time, but that is not the same as having to destroy an older home. There is no requirement for reporting to the Division, so nobody really knows for sure how often this occurs.

Assemblyman Ohrenschall:

Do you know what the average cost is for the removal and disposal of a manufactured home?

Marolyn Mann:

I contacted one of my members who was recently involved in several of the closures. The amount is rather astonishing. If the home cannot be moved, the cost of removing and disposing of the home averages around \$2,500 for a singlewide and \$5,500 for a doublewide. The cost of disposing of these homes has gone up substantially due to concern about asbestos problems in the landfills.

Assemblyman Ohrenschall:

Is it fair to say that usually the cost of disposal and removal is greater than the fair market value that would be paid to the tenants?

Renee Diamond:

There is really no way to know. I would say disposal could easily exceed the value of the home. Most people that give up their homes do so not only because they cannot find another place to move them but also because the value of their homes is negligible. The value of the home is established through something similar to the automobile Blue Book. There is a guide, the National Automobile Dealers Association (NADA) Guide, that appraisers of manufactured homes use. Part of the value of a manufactured home is not its intrinsic value as a dwelling with accoutrements and appurtenances; it is the park it exists in. If rent is reasonable or if it is in a choice location, then the home is more valuable. If that park is closing and the home is moving to a new park, the appraisal would be just on the value of the home, which depends on age, condition, and its additions and appurtenances.

Assemblyman Ohrenschall:

So when a park closes, most people actually not only lose their homes but end up owing the park owner for the disposal under the current law.

Renee Diamond:

Not most people. It is a small minority. The majority of people move their homes. The park moves them, sets them up in the new park, and they go on their way. A small percentage of the homes have no value, but we do not know what that percentage is because the park owner is not required to report to us as the park closes.

James Vilt, Directing Attorney, Las Vegas Office, Nevada Legal Services:

I am here on behalf of Nevada Legal Services, which is a statewide nonprofit law firm that provides legal assistance to low-income Nevadans. We represent thousands of tenants in either public subsidized housing or manufactured housing parks in eviction actions or other matters related to rental housing. We are very pleased to see that the Legislature is addressing the measure by which people are compensated when their mobile home parks are closed or otherwise converted, as the current law has not been kind to my clientele.

Many of my clients own older mobile homes whose market value is minimal. These people thought if nothing else went wrong in their lives, they would at least have a roof over their heads. However, when the cost of removing and disposing of those mobile homes is deducted, they are left with very little to no money. We have situations where people have walked away from manufactured housing parks that have closed or been converted with nothing to show and no mobile homes. Usually these are individuals on fixed incomes, generally because they are older or disabled, and now they are being forced into a rental market where they are required to pay a good deal more than they had in their mobile home park.

Providing a mechanism where we have a minimum amount of money to compensate these individuals is certainly eminently fair. The only change I would suggest is to incorporate the approach set forth in Assembly Bill 477, which provides a minimum of \$5,000 in these situations. Given the average rent my clients pay, which is usually less than \$500, I think that \$5,000, at least at the present time, is going to provide greater compensation to a number of people. It still makes sense to have an adjustable rate, though, so this law can stand the test of time.

About Section 1, there was some concern about getting income verification. We work with landlords throughout the State in all sorts of housing accommodations. There is project-based Section 8 housing, and there are Section 42 properties where the landlords receive a tax credit from the Internal Revenue Service (IRS) to rent to low income people. All of those landlords have to get income verification on their own. Section 42 landlords have to provide that information to the IRS. Project-based Section 8 landlords have to provide it to HUD. Mechanisms for that do exist, and I would hate to see a perceived inability to verify income be an impediment to passing this bill.

Jason Frierson, representing Clark County Public Defenders Office:

I am here to express concern on behalf of Clark County, which is in support of providing a tax abatement to serve this purpose. Our first concern is that we were not able to find a HUD fair market rental value for mobile home spaces. If

we are going to base amounts on something, we might want to find either a flat amount that we can adjust or something else that actually exists. We just were not able to find a HUD basis for that.

Our second concern is that there is no requirement that the owner use the proceeds from the abatement to improve the quality of life of the residents in his park. A suggestion from our Community Resources Department would be that, in an effort to improve the quality of life of the people in those parks, the abatement be used to improve the park or possibly lower space rentals.

Dave Dawley, Assessor, Carson City:

While the assessors really do not have an opinion and wish to remain neutral on this particular bill, we would like to express a few comments and concerns. Last session, A.B. No. 489 of the 73rd Legislative Session and S.B. No. 509 of the 73rd Legislative Session provided a property tax cap in which renters, if rents are below the fair market rents for that particular county, would receive the 3 percent property tax cap instead of the alternative cap, which is up to 8 percent. In Carson City we sent out verification to all the mobile home parks as well as to all the renters. Not one of them returned it stating the rents they were charging were under the fair market rents, so they all received the higher property tax cap. Not one of them received the 3 percent cap. To the best of my knowledge, there were none in the State of Nevada that actually qualified for the 3 percent cap.

If this were to pass, I would like to see something in there stating that the park owners would pass this on to the tenants. This is a huge deduction for property tax. There is nothing in here which states it would be passed on to the tenants or renters to help them in this particular situation.

There is currently a program, in Chapter 118B of NRS, through the Manufactured Housing Division in which all park owners pay \$12 per space into a particular fund. This fund subsidizes people who are having problems or are unable to pay their rent. The Manufactured Housing Division will pay up to 20 percent of their rent. The park owners do not lower the rents; those stay the same, but the State subsidizes 20 percent of these particular rents.

The collection issue is also a very big concern for us. I spoke with a number of mobile home park owners and managers in Carson City today, and I asked them if it would be a problem for them to collect this information. Most of the park owners I talked to said they require the information when a person moves into the home because they want to make sure those people can pay the rent, but they do not do it on a yearly basis. I even had one park owner tell me it would

be an invasion of the tenant's privacy, and it would not be something they would ask for.

Chair McClain:

Is there anyone else who would like to weigh in on A.B. 368? [There was no response.] Okay, we will close the hearing on A.B. 368, and we can open the hearing on A.B. 487.

Assembly Bill 487: Exempts certain professional baseball events from the state tax on live entertainment. (BDR 32-1361)

John Pappageorge, representing Las Vegas 51s Triple-A Baseball Team:

[Read from prepared testimony ([Exhibit C](#)), which also included a proposed amendment to A.B. 487.]

Assemblyman Marvel:

What is the average price of a ticket? What is the range of your tickets?

John Pappageorge:

I do not know the range. The price is around \$12.

Assemblyman Marvel:

You have looked at the fiscal impact, though?

John Pappageorge:

I have, and this number, \$90,000, is consistent with the fiscal impact. I believe it is actually \$91,000 or \$92,000. [Assemblyman Marvel agreed.] That would depend. Some days we do not sell a whole lot of tickets, and some days we sell more. We do not always sell the same amount. Sometimes it varies by year.

Assemblyman Marvel:

How many professional teams do we have in Nevada?

John Pappageorge:

One that I know of. There may be another in a different league. There is talk of Reno wanting a Pacific Coast League team. If they did get a team, this would affect them too.

Chair McClain:

So now there is really only one team in the State?

John Pappageorge:

Only one that I am aware of.

Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau:

My understanding is that this bill would affect two teams—the Reno Silver Sox who play in the Golden Baseball League, which is an independent league, and the Las Vegas 51s in the Pacific Coast League. [Mr. Pappageorge agreed.]

Assemblyman Denis:

Does the fiscal note take the Reno team into account?

Michael Nakamoto:

My understanding is that it does. Perhaps the Department of Taxation could confirm that.

Tom Summers, Deputy Director, Department of Taxation:

I believe the Reno stadium is in the General Fund loss for live entertainment tax for venues under 7,500 seats.

Chair McClain:

So Cashman Stadium has more than 7,500 seats? [Mr. Pappageorge confirmed that it did.] Thank you. Are there any other questions? [There was no response.] I will close the hearing on A.B. 487 and we will open the hearing on A.B. 550.

Assembly Bill 550: Authorizes counties to levy an ad valorem tax to pay for the long-term institutional care of medically indigent persons. (BDR 31-382)

Mary Walker, representing Carson City, Douglas County, Lyon County, and Storey County:

We have before you today A.B. 550, which has been introduced at our request through the Nevada Association of Counties (NACO). [Read from executive summary ([Exhibit D](#)).] With that, I would like to go through the amendment ([Exhibit E](#)). [Read from “Intent” section of proposed amendment ([Exhibit E](#)).] For illustration, on page 2 of the amendment, this is what an actual tax bill looks like. Where I have the yellow line is where we would actually put a line that states, “County imposed tax for long-term care,” so there is full disclosure to the public in that regard.

I would like to explain why this has to be outside the abatement amount. Before A.B. No. 489 of the 73rd Legislative Session and S.B. No. 509 of the 73rd Legislative Session were passed, different counties, cities, general

improvement districts (GIDs), and other entities all had different tax rates. For 140-some years, local governments in Nevada have had the ability to increase or decrease their tax rates. That ability to generate revenue by increasing taxes was taken away from us in A.B. No. 489 of the 73rd Legislative Session. It allows an increase of only 3 percent. A tax bill of \$1,000 on a home this year could go up to \$1,030 next year. It could not be more than that. If we even had the ability right now to increase the \$0.05 within our 3.64 percent tax cap, it would not generate any extra revenue because the tax bill would still be \$1,030. This probably has not been discussed fully. Our ability to raise taxes at a local level has inadvertently been taken away from us.

The third page ([Exhibit E](#)) shows the varying tax caps that had been put in place at the time A.B. No. 489 of the 73rd Legislative Session went into effect. In 2005, eight counties were within \$0.01 of the \$3.64 of the \$100 of assessed value; nine counties were below that level. Basically, half the State was at the 3.64 percent and levying that high tax. The other half, much of it rural counties was well below that level. For example, Carson City's tax was only a little over \$2.70, not \$3.64. In effect, though, we got frozen at that level because we cannot generate any additional taxes. This makes for a very inequitable situation. We are requesting to be given a little bit of our authority back.

We have to provide long-term care. Back in the early 1990s, when I was Carson City's finance director, I remember a year when I was faced with severely high indigent-care costs, some for hospital care costs and the rest for long-term care. Because we had such a large budget, I had to choose whether to pay hospital costs or long-term care. I had to pay for long-term care because I could not kick these people out of their homes. They are elderly, they are destitute, and you have to pay for them. It is a very difficult situation. If it were not such an important issue, we would not be here today asking you to grant the counties the ability to raise their taxes, as they had the ability to do for 140 years.

Marv Teixeira, Mayor, Carson City:

If you do not mind, I would like to take the car around the block once before we park it. I understand we are swimming against the tide here, but if you go back and look at that sheet of tax rates at the implementation of A.B. No. 489 of the 73rd Legislative Session, we were at \$2.74. I did not come forward to this Legislature and complain about that cap. You had to do what you had to do. You were looking down the gun barrel of some really unpalatable issues. Did we get hurt? You bet; Carson City got hurt.

When that cap went into effect, we had \$0.29 available that we could have implemented, but we could not impose a tax rate on our people just because of

what the Legislature might do. You cannot run a railroad like that. So we waited until you capped us—which you did at \$2.74—and then implemented the full \$0.29. However, that would only affect new people coming into the community and new development. That puts us at \$3.04, which is still way below the average.

When we implemented the \$0.29 we got a few calls. They consistently come from our affluent neighborhood, from very affluent people who want to build mega-homes on their properties.

Along with the cap we had a serious drop in our sales tax revenue, just as you have in the State. That is a double whammy. What are we trying to do? We have tried to balance our budget. We got rid of 15 positions through various means, but we are only halfway there. Now it is time for the tough stuff such as layoffs and loss of benefits. Carson City has five unions. We have to negotiate. We have to fact find, negotiate, and go into binding arbitration. We have to live up to our contractual commitments. That does not leave us much room.

Why is this bill important to us? This is just the tip of the iceberg. We are asking for \$0.01 to \$0.05. We are bleeding to the tune of, on average, around \$250,000 a year outside of the maximum taxing ability you have given us. We taxed out the \$0.10 and we are still bleeding from our general fund—a quarter of a million dollars. Why? We are a graying community. We are regional. We have approximately 500 beds for seniors.

Carson City and the region of Carson, Douglas, Lyon, and Storey counties have a higher percentage of the 65-plus population than the State as a whole. Carson City's senior population is 34 percent higher than that of the State. Our region is 37 percent higher.

Let us look down the road to 2025. Carson City will have a 31 percent higher share, and the region on the Carson-Douglas line will have 44 percent. This problem is going to grow in magnitude, and we are going to have to face it. I do not want you to tax anybody, but I would ask you to please give us the ability to govern. Give me and my board of supervisors the ability and we will go one better on the tax bill that Mary talked about. Let us make it a unanimous vote—no politics involved.

We have to do this the right way. \$250,000 is \$0.02 ad valorem to the people I represent. We are very proud of having a low tax rate. We do it on purpose because we have a fiduciary responsibility to the people who are paying the bills. We have a responsibility to take care of the people who cannot take care

of themselves. So let me govern; let me take the bullet; let me take the hit. I know it is politically correct to say, "No new taxes," but is it a reality? Is it the best way to run government? Please give me some authority.

Assemblyman Marvel:

What is the cost statewide for this indigent care? Does anybody have those figures? I know it is going to be high.

Mary Walker:

We do not have that information, but we can bring that back to you. There are two portions: part of it the State pays and the other part is paid by the counties.

Assemblyman Marvel:

What would happen if the caps went away? Would you have enough freedom to move?

Mary Walker:

Yes, we would. Nine counties had the ability, prior to A.B. No. 489 of the 73rd Legislative Session, to raise their taxes to pay for necessary services to the public. With the passage of that bill, that was taken away from us. I think that is an unintended consequence. When we talked to Legislators, both Senate and Assembly, I do not think there was a good understanding that the cap would actually take the taxing ability away from local governments.

Assemblyman Marvel:

I do not think they realized the rate was frozen, too. I do not think they understood that. [Ms. Walker agreed.]

Chair McClain:

However, Mr. Marvel, it would feel better than a 3 percent loss every year.

Marv Teixeira:

If this bill were to pass and get out of the Senate, the final say is going to be with the Governor. That is my job. The key here is that this is funding that we cannot move. We cannot take money out of this and put it in our general fund. Sometimes that rate goes up, and sometimes that rate goes down. When Mary was budget director, we moved that rate up and down depending on what our balance was. If this bill were to pass, I would put in \$0.02. That would take us to \$0.12. Then if, for some reason, we do not have that many people in indigent care, we could slide it down again. The point is it is not coming down any more. It is going up and up.

Robert Hadfield, representing Lyon County:

I am here today not only representing Lyon County, but also my former position, which was the Executive Director of NACO for 20 years. Assemblymen Arberry, Marvel, and Grady, as well as Assemblywoman McClain, remember the monumental battle that took place between the State of Nevada and the Miller Administration when the executives decided Nevada's counties should pay the entire cost of long-term care. Fortunately for us, the Legislature decided that was not a good idea.

A few years later, though, they came back and capped the State's responsibility for long-term care at an income of 100 percent of Supplemental Security Income (SSI), which at the time meant that if someone earned \$714 a month or more, they became the county's responsibility and the State no longer had an obligation. That number has since been adjusted annually due to adjustments in Social Security income. My point is that we used to have a partnership between the State and counties based on a more appropriately level playing field. Now, over time, these income levels keep rising and the result is an increasing number of people become county responsibility who had been the State's responsibility.

The problem is not just the growth of the aging population within our counties; it is a shift of responsibility for long-term care from the State to Nevada's counties. That was a budget decision made a number of years ago, and that is the way it is. I make the point for historic reference so you will understand counties have always had a responsibility, but our responsibility has grown over time because the State has shifted some of its responsibility to us and also because of the growth we have experienced. It is important to pay attention to the numbers the mayor mentioned. This is a problem not only for Nevada's counties, but also for the State's budget committees. They have the same difficulty with long-term care caseloads.

I will reach 65 this year, and I hope I never have the unfortunate experience of being in a long-term care facility. With costs rising the way they are, it is not uncommon to have to pay \$4,000 a month to be in a long-term care facility. One of the problems the city has had, and the mayor alluded to it, is a number of assisted-care facilities have been built within Carson City where people can move out of their houses and into another form of living arrangement. You see this advertised; Marriott and Hyatt are involved. Unfortunately for Carson City, when residents move from other counties, they become residents of Carson City. When they can no longer survive in that assisted-care facility and have to go into long-term care, they end up being the responsibility of Carson City.

This issue crosses all kinds of different complicated fields and boundaries. It is a matter of who has what facilities in what county. The rural counties have had significant growth in these facilities because they were smaller, with more rural settings, and were less costly, at least initially, than the urban areas. Even Clark County has residents who are placed in long-term care facilities in rural counties. Clark County pays for them, but this really needs to be a statewide responsibility.

We would gladly work with the State to find some long-term solution. In the meantime, it is important to understand that these are the types of services counties were created for. You do not find any cities asking to provide this service. It is part of our responsibility and, as the mayor noted, someone always gets caught out of cycle. You really cannot pass comprehensive tax reform without creating some unintended consequences. It happens every time we change the tax law. I have come before the Legislature since 1977 dealing with these changes. We believe this particular issue is one that needs your attention, and we urge you to support it.

We are not asking for relief under the tax cap that was put in place in 1981 and is still a part of our overall tax cap. We are simply asking that, in this case, Carson City be allowed to take advantage of the fact that it was fiscally conservative and did a good job, and not be punished for being at a certain place and time. We know that was not deliberate on anyone's part. You did what you did because you needed to do it. However, from time to time, minor adjustments have been made to assist those who are caught in an unusual position. I urge you to look favorably at this bill and understand this is a very critical service that we provide. The money is limited to providing that service, and it will help those people who cannot help themselves.

Assemblyman Marvel:

I am sure you remember that before the tax shift the State had a portion of the ad valorem that was for indigent care.

Robert Hadfield:

That is correct. There was an \$0.11 State tax that was put on the tax bills as a county tax for State Aid to the Medically Indigent (SAMI). In the 1979 tax shift, that money was taken away. It used to be collected by the counties and turned over to the State to help us with similar programs.

Assemblyman Marvel:

It was supposedly given back to the counties and local governments. The State was supposed to get out of the ad valorem field and give the ad valorem to the local governments. It backfired.

Robert Hadfield:

We lost the money but not the responsibility.

Bjorn Selinder, representing Churchill County:

I, too, remember the \$0.11 SAMI. I want to reemphasize that this legislation is enabling only. It is subject to need and capacity. As Mr. Hadfield indicated, there is definitely a need for a long-term solution in this area of governmental responsibility. The fact is that local government is mandated to provide for indigent long-term care, yet we are unable to be responsive to the needs of our people. Mandates of this type are eroding other programs we have to provide for within our budgets. With growth leveling out at this point in time, it is not really possible to rely on it as a potential for filling the budgetary gaps. Our growth will not fund increases in program responsibility. For that matter, it will not even carry existing programs. Someone mentioned there were going to be layoffs and reductions in budgets. Churchill County is facing the same issues.

Chair McClain:

I have a question for Mayor Teixeira. When people move to Carson City from another county, they then become Carson City residents and your county's responsibility?

Marv Teixeira:

Yes. Suppose you are an aging mother or father who needs to live with your children, so you move to Carson City. We just built Autumn Village, which has about 180 units of affordable senior housing. Your children get you settled into this facility. You have the means to take care of yourself now, but as you age, you go to the convalescent center. We build a facility for you to come to, and we make it affordable for you. Because we did a good job of keeping our tax rates low, we are now at a disadvantage because we cannot get the revenue. We have to pay for your long-term care out of our general fund. It is like a Catch-22.

We have to do what we have to do for our people, and I am very proud of what we have done with Autumn Village. The second phase is not built yet, but there is already a waiting list of 80 people. We are becoming a graying community, and it will only get worse as time goes on.

Vinson Guthreau, representing Nevada Association of Counties:

I rise today in strong support of A.B. 550. This bill was unanimously approved by the NACO board of directors. You have already heard the justification for the bill, so I do not want to repeat that. I just want to get NACO's support on record.

Carole Vilardo, President, Nevada Taxpayers Association:

I am speaking in opposition to this bill for a number of reasons. I totally agree with what has been said about the problem of long-term care. Unfortunately, I have been here long enough to remember SAMI. I remember the discussion that took place when we dropped the \$5 constitutional rate to \$3.64 because that impacted schools, indigent care, and a State operating rate of \$0.25. In 1989, there was another issue with long-term care. This is a definite problem.

Before I go into why I am opposed to the bill in this form, I would like to make one comment relative to the abatement from last year. There is discussion that this has to be outside the abatement because of the growth of revenue that is needed. Last session this Committee was debating how to provide property tax relief, and it created the abatement. I know from conversations I had with Committee members about school debt that they had no appetite for moving anything outside the abatement.

It is not true that there is no mechanism. You provided a mechanism. The problem is, it is very cumbersome. You have given local governments the ability to go to a vote of the people to be able to raise the property tax and to go outside the abated amount.

There are two different issues. The problem with the bill is not that there is not a problem with long-term care. The problem is that we keep trying to solve issues piecemeal. In the long run, our piecemeal measures do not work well and we have to come back in and fix them. In addition to this bill there is another bill in Senate Taxation for \$0.08 property tax outside the cap for juvenile care facilities. I believe that bill is county specific.

An interim study began in 1995 with S.C.R. No. 40 of the 68th Session, and it became a standing committee that was known by at least three different names. Twice that I am aware of, that committee made recommendations to give the local governments the ability to take part of the State property tax and put it outside the cap. The most frequently identified measure was to take the \$0.25 from the schools, because when we did the final part of the tax shift in 1981, the promise was that the State was going out of the property tax business.

The reality is that the State has gone back into the property tax business beginning in 1983. In 1983 you put in the additional \$0.25 for bonding for schools because the \$0.50 you had added in 1981 left the State short of funding through the Distributive Schools Account (DSA), especially with that economic downturn. To solve that problem, the State added \$0.25. You heard

that half of the counties are at \$3.66. Those counties still have that problem. I remember the discussions when the counties were capped at \$714 a month. That might as well be \$7.14 at this point.

Certain policy issues have to be addressed. At some point in time, the Legislature is going to have to decide whether to move any State money outside the caps so that when there is a local issue, it can be addressed by the local officials, and so the availability is there for all 17 counties, not just half of them. When the State joined with local governments in trying to share and maximize the use of dollars for the medically indigent and long-term care, it was to be a partnership. The partnership, whether you like it or not, has been a little bit one-sided. At the very least, people on the money committee put an inflationary factor in that amount.

These are major policy questions, and the problem with this bill, as with the bill on the Senate side, is that we are not solving a problem. We are handling something in a very temporary fashion, and that will bring us back here next session. I have seen that too many sessions. Those of you who have been here for a number of years know exactly what I am talking about. I am just trying to figure out when we will address the policy issue.

Your policy with abatements is that it can be taken to a vote, but that has created some unintended consequences. If you put this outside the abatement, as with the other bill, you will have changed your policy from last session on the abatement. Is it wrong? I am not going to tell you if it is wrong; it is a major policy issue, but so is getting a handle on long-term care, the shared responsibility, and the fact that we are capped at \$3.64. I would probably argue that we should not, in some cases, allow the local governments to do what they want, but make the arguments locally. We supported going outside the caps both times the bills came before you.

Thank you for listening to me. I know I have been on a soapbox, but I am frustrated.

Chair McClain:

So, each of the counties could go to their local voters to go outside the cap? That is the 3 percent property tax cap and not the \$3.64?

Carole Vilardo:

That is correct. The \$3.64 is an absolute except for the Legislature. You exempted yourself from \$0.01, so we actually have four or five counties that are at \$3.66 because of voter approval and because of the \$0.01 the Legislature wanted for bonding projects going outside the cap.

Chair McClain:

But at the local level they could go outside the abatement cap?

Carole Vilardo:

Only with a vote of the people, and that is a policy decision. I think these bills need to be looked at in context. If you give them the authority here, that is one piece of a whole problem. If you do what is in the Senate bill with the \$0.08 for juvenile detention facilities, that is another piece of the problem, but it has not solved the problem. [Chair McClain agreed.]

Assemblyman Marvel:

What would happen if we took State bonding business out of the local tax rate?

Carole Vilardo:

It would be a step in the right direction. I am talking about policy and not political consequences. That would have political consequences, which has been the drawback in dealing with policy when it comes to taxes. However, it is something that would definitely be a help, even if you did it incrementally and, as the mayor said, put a unanimous vote on it for them to do it. In some cases, you would take it outside the cap. I think it would be safe to say that taking any portion of it outside the cap for counties that are not at \$3.66 is, in fact, not going to change a thing for the people in those counties. They are still going to be under the cap.

Yes, they may have \$0.01 or \$0.02 increases, but you can always beef up the restrictions relative to the type of hearing you have, the conditions on the hearing, and the vote. Where you are going to have political fallout is in a county that is at \$3.66 that has to provide a service and does it because it increases their rate \$0.03 or \$0.04, even though it is a \$0.16 debt rate. That is where the fallout is going to be, but you would assume the fallout is going to be on the locally elected officials.

There are no silver bullets on any of these—not on the expenditure side and not on the revenue side. There is only biting the bullet to solve a problem and, God willing, to do it in the context of policy that will at least stand the test of four or five sessions. I do not actually think you can do it for longer than that. This will happen, the other thing will happen, and next year somebody else will be in asking for another expansion for another reason.

Chair McClain:

The other problem with A.B. 550 is that it requires a two-thirds vote of the Legislature, whereas if they utilize the other option to go to a vote of the people in the county, they do not need that.

Assemblyman Grady:

At the time we went from \$5 to \$3.64, the \$3.64 was intended for local governments. The State was not included in the \$3.64. The Legislature then decided to include the State for \$0.15. Once the State was included for \$0.15, it upset the applecart for the local governments. Is that correct?

Carole Vilardo:

Actually, the State's \$0.15 happened after. The first thing that happened was the \$0.25 tax for the schools. Then I believe in 1985 there was the State's \$0.02 for East Fork Dam because of problems with leaks and such. Then we began increasing by a penny or two. In the 1991 Session when we had the economic slowdown, we had a lot of bonding needs so we jumped to \$0.15 for the State. We kept it at \$0.15 from 1991 to 2001 or 2003, when we added the \$0.01 for the additional debt. The State is now in for \$0.16, up from nothing. Those were the recommendations of those two interim committees.

Chair McClain:

Are there any more questions? [There was no response.] Does anyone else have any comments on A.B. 550? [Again, there was no response.] We will close the hearing on A.B. 550. We have a couple of bills on work session. The first one is A.B. 243.

Assembly Bill 243: Provides for reduction of certain excise taxes payable by employers that make donations to public schools. (BDR 32-117)

Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau:

Assembly Bill 243 allows businesses to take deductions from taxable wages for the Modified Business Tax on Financial Institutions (MBTFI) and the Modified Business Tax (MBT) on general business equal to the amount of cash or fair market value of property donated by that business to a public school during the calendar quarter. This bill is sponsored by Assemblywoman Bonnie Parnell, and it was heard on March 20, 2007.

The Committee heard testimony in support from Justin Ivory of A-1 Steel, Shane Glenn of PAR Electrical Contractors, John LeMay of Diamond Electric, and Clara Andriola of ABC Sierra Nevada Chapter. Their testimony was

primarily speaking to the benefits of public-private partnerships between these businesses and the schools.

The Committee also received testimony in opposition from Bill Uffelman of the Nevada Bankers Association. He noted his opposition was reluctant but questioned the tax policy behind this proposal.

No amendments were formally offered, but two items were considered. The first was raised by Chair McClain regarding the possibility of adding labor costs as a deduction. The second was brought up by Assemblywoman Parnell regarding the potential for a sunset provision so the costs and benefits could be weighed at the end of a two-year period.

Chair McClain:

Does anyone have any questions? [There was no response.] Forget what I said about adding the labor costs; I do not think we could even track that. I would like to process this bill because we are going to have to rerefer it to Ways and Means. I like Assemblywoman Parnell's idea of a two-year sunset so we can get a feel for what kind of donations we are talking about.

Assemblyman Marvel:

What is the fiscal note on that?

Chair McClain:

That was one of those that was almost impossible to figure out.

Assemblyman Marvel:

I realize that. I just wondered if, as with some of these other bills, we should even be thinking about it. It might be proper to pass it out of here without recommendation.

Michael Nakamoto:

The fiscal note prepared by the Department of Taxation was close to \$194,000 in Fiscal Year (FY) 2008 and \$97,000 in FY 2009. I would also note the request from the Department of Taxation to change the effective date on all the MBT bills for standardization on their end. Their reasoning was that if they needed to make changes to their computer system, the fiscal effect would be reduced if all of them were processed at the same time.

Chair McClain:

I do not think we have to do that on each individual bill because not all of them are going to go anywhere. That is something we can discuss when they get to Ways and Means.

ASSEMBLYMAN MARVEL MOVED TO AMEND ASSEMBLY BILL 550 TO INCLUDE A TWO-YEAR SUNSET, DO PASS AS AMENDED, AND REREFER TO THE ASSEMBLY COMMITTEE ON WAYS AND MEANS.

ASSEMBLYMAN PARKS SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYMAN MORTENSON WAS ABSENT FOR THE VOTE.)

Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau:

The next bill we have on work session is A.B. 252.

Assembly Bill 252: Authorizes deductions from the state taxes on financial institutions and other businesses for payments on behalf of employees to certain pension plans and apprenticeship programs. (BDR 32-883)

Michael Nakamoto:

This bill was sponsored by Assemblywoman Gerhardt and provides a deduction for the MBT for payments made to defined benefit pension plans and registered apprenticeship programs. This was heard on March 20. The Committee received testimony in support of A.B. 252 from Jim Sala of the Southwest Regional Council of Carpenters, who indicated the benefits that would accrue both to the working sector just coming into the workforce through the apprenticeship programs as well as to the people who would receive benefits in terms of their retirements. He spoke of the incentives that could be offered to businesses to provide these programs to their workers.

Mr. Sala did raise concerns about the effective date based on conversations with Carole Vilardo. He had also raised concerns about the fiscal note submitted by the Department of Taxation, stating the Department's estimate on the apprenticeship programs of approximately \$555,000 a year was actually closer to \$200,000 or even less.

The Committee received testimony in opposition from Bill Uffelman of the Nevada Bankers Association, Justin Ivory of A-1 Steel, Clara Andriola of the ABC Sierra Nevada Chapter, and John LeMay of Diamond Electric. They were opposed primarily to the portion regarding defined benefit pension plan contributions because there was no exemption provided for defined contribution programs such as 401(k)s. Ms. Andriola did testify in support of the apprenticeship program deduction, but the other persons who testified in opposition to the pension plan portion did not testify in any position toward the

apprenticeship portion. The Committee also received testimony in opposition from Tracey Woods of the Retail Association of Nevada.

During the hearing, no amendments were submitted. However, after the hearing, Mr. Sala submitted an amendment to A.B. 252 striking Sections 2 and 7 from the bill, which would remove the deduction for defined benefit pension plans but would retain the deduction for apprenticeship payments. The net effect of that would be to remove most of the fiscal note such that the only effect would be from the deduction for the apprenticeship programs.

ASSEMBLYMAN HORNE MOVED TO AMEND ASSEMBLY BILL 252 TO REMOVE SECTIONS 2 AND 7 REFERRING TO DONATIONS TO DEFINED BENEFIT PENSION PLANS, DO PASS AS AMENDED, AND REREFER TO THE ASSEMBLY COMMITTEE ON WAYS AND MEANS.

ASSEMBLYMAN MARVEL SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYMAN MORTENSON WAS ABSENT FOR THE VOTE.)

Chair McClain:

Do we have any public comment? [There was no response.] We are adjourned [at 2:46 p.m.].

RESPECTFULLY SUBMITTED:

Mary Garcia
Committee Secretary

APPROVED BY:

Assemblywoman Kathy McClain, Chair

DATE: _____

EXHIBITS

Committee Name: Committee on Taxation

Date: April 3, 2007

Time of Meeting: 1:06 p.m.

Bill	Exhibit	Witness / Agency	Description
	A		Agenda
	B		Attendance Roster
<u>A.B. 487</u>	C	John Pappageorge / Las Vegas 51s Triple A Baseball Team	Prepared Testimony and Proposed Amendment
<u>A.B. 550</u>	D	Mary Walker / Carson City, Douglas County, Lyon County, and Storey County	Executive Summary
<u>A.B. 550</u>	E	Mary Walker / Carson City, Douglas County, Lyon County, and Storey County	Proposed Amendment