

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

**Seventy-Fifth Session  
April 28, 2009**

The Committee on Taxation was called to order by Chair Kathy McClain at 1:34 p.m. on Tuesday, April 28, 2009, 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/75th2009/committees/](http://www.leg.state.nv.us/75th2009/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](mailto:publications@lcb.state.nv.us); telephone: 775-684-6835).

**COMMITTEE MEMBERS PRESENT:**

Assemblywoman Kathy McClain, Chair  
Assemblywoman Marilyn Kirkpatrick, Vice Chair  
Assemblyman Paul Aizley  
Assemblyman Bernie Anderson  
Assemblyman Morse Arberry Jr.  
Assemblyman Ed A. Goedhart  
Assemblyman Tom Grady  
Assemblyman Don Gustavson  
Assemblywoman Ellen Koivisto  
Assemblywoman Sheila Leslie  
Assemblyman Richard McArthur  
Assemblywoman Peggy Pierce

**COMMITTEE MEMBERS ABSENT:**

Assemblyman Harry Mortenson (excused)

**GUEST LEGISLATORS PRESENT:**

Senator Mike McGinness, Central Nevada Senatorial District

**STAFF MEMBERS PRESENT:**

Michael Nakamoto, Deputy Fiscal Analyst  
Mary Garcia, Committee Secretary  
Sally Stoner, Committee Assistant

**OTHERS PRESENT:**

Brett Kandt, Executive Director, Advisory Council for Prosecuting Attorneys, Office of the Attorney General  
Laura Granier, Lionel Sawyer & Collins, Reno, Nevada, representing Fronteer Development Group, Inc. (USA), Reno, Nevada  
Lisa Corrado, Redevelopment Project Manager, Community Development, City of Henderson, Nevada  
Ted Olivas, Director, Government and Community Affairs, City of Las Vegas, Nevada  
Rob Joiner, Manager, Government Affairs, City of Sparks, Nevada  
Andy Fuller, City Surveyor, City of Sparks, Nevada  
Alan Glover, Clerk/Recorder, Carson City, Nevada

**Chair McClain:**

[Roll was called.] We have three bills that came from the Senate, and we are going to hear two of them today. The first one we are going to hear is Senate Bill 48.

**Senate Bill 48:** Repeals certain requirements regarding the delivery of cigarettes sold to consumers. (BDR 32-270)

**Brett Kandt, Executive Director, Advisory Council for Prosecuting Attorneys, Office of the Attorney General:**

[Mr. Kandt provided a letter to Committee members in support of S.B. 48 ([Exhibit C](#)).]

Simply put, S.B. 48 would repeal two existing statutes in Chapter 370 of *Nevada Revised Statutes* (NRS) that deal with the delivery of tobacco products in our state. We are seeking the repeal of those statutes because they are most likely unconstitutional and preempted by federal law. We reached that conclusion based on a U.S. Supreme Court case from last year that ruled similar statutes in Maine unconstitutional because they were preempted by federal law.

Because we believe it likely that the same conclusion would result from a constitutional analysis of our two state statutes, we are requesting they be

repealed. The matter they currently regulate—the delivery of tobacco products—would therefore be subject to regulation under the federal law.

**Chair McClain:**

Would you like to tell us, in plain English, what actually is in those statutes?

**Brett Kandt:**

The two statutes in question we are seeking to have repealed are NRS 370.325 and NRS 370.329. Under those statutes, the tobacco seller must have a retail dealer's license and obtain a certification from the purchaser that the purchaser is at least 18 years of age before the retailer accepts an order for the delivery of tobacco products in this state. Additionally, if the tobacco retailer utilizes a delivery service to deliver its tobacco products to Nevada consumers, existing law requires the delivery service to obtain a signature from the purchaser and to obtain proof, in the form of a valid government-issued photo identification card, that the person accepting delivery of the tobacco product is at least 18 years of age.

The State of Maine had these same statutory requirements for receipt verification. The U.S. Supreme Court, in the case of *Rowe v. New Hampshire Motor Transport Association*, 128 S.Ct. 989 (2008), ruled that federal statute preempted that state's statutes. We concluded that our state statutes would be preempted as well. So we are essentially asking you to take a couple of statutes off the books that are unconstitutional, because we believe they are preempted by federal law.

**Chair McClain:**

Thank you. Are there any questions?

**Assemblywoman Koivisto:**

People can order wine and have it delivered. Is that going to fall under the same kind of statute?

**Brett Kandt:**

These statutes only deal with the delivery of tobacco products. The U.S. Supreme Court case in question was only examining statutes dealing with the delivery of tobacco products, and they were determined to be preempted by federal statute. So that is all we are dealing with here.

**Assemblywoman Kirkpatrick:**

So we are currently requiring them to make a record, and I would bet we have that record available to us. If the federal law is in place, who do they make that record for?

**Brett Kandt:**

With regard to whether we would have access to those records under the federal law, I think a similar process is in place; it is just dictated by federal law rather than state law. The parties that are regulated by the statute would still be subject to the requirements; they would just fall under and be dictated by federal law. I think the information would still be available to the regulating authorities at both the state and federal levels.

**Assemblyman Gustavson:**

Sometimes I have trouble with federal laws superseding state law, but I can understand it with interstate commerce. If this does not have anything to do with interstate commerce, why would that really affect us?

**Brett Kandt:**

We can only make reference to the U.S. Supreme Court's decision and its analysis. It is the supreme law of the land, and we can only bring it to your attention, along with our concern that their analysis would apply equally to our two state statutes in question. The end result of our analysis is that those two statutes are preempted by federal law.

**Assemblyman Gustavson:**

That does and does not answer my question. Thank you.

**Brett Kandt:**

I can provide you with a copy of the U.S. Supreme Court's decision in this matter, if you want to take a look at that. I would be happy to answer any questions you still might have after reviewing the Court's opinion.

**Assemblyman Gustavson:**

I would like to review that, but I will not hold up the bill for it. Thank you.

**Chair McClain:**

Thank you. Do we have anybody else who would like to testify in support of S.B. 48? Is there anybody in opposition or neutral? [There was no response.] We will close the hearing on S.B. 48 and open the hearing on Senate Bill 276 (1st Reprint).

Senate Bill 276 (1st Reprint): Makes various changes concerning land sales agreements and compliance with the real property transfer tax. (BDR 32-724)

**Senator Mike McGinness, Central Nevada Senatorial District:**

Senate Bill 276 (R1) was done by request, which means if there are any difficult questions, Ms. Granier is here to answer them. I was convinced there was a problem developing with installment land sales and the fact that the Real Property Transfer Tax (RPTT) was not being paid. I thought it was an issue that needed to be heard.

**Laura Granier, Lionel Sawyer & Collins, Reno, Nevada, representing  
Fronteer Development Group, Inc. (USA), Reno, Nevada:**

[Distributed extensive prepared testimony and numerous attachments depicting Internet advertisements for land in rural Nevada ([Exhibit D](#)). Read excerpts from prepared testimony explaining the situation that made the bill necessary and walking the Committee through the bill.]

Just this week I learned of another individual who I understand purchased land over the Internet in or around Humboldt County that the seller described as "free and clear" without any disclosure that the land was subject to a dominant minerals lease and had no legal access.

I have appeared in land use hearings where applicants have, in fact, testified that they do not want to record these deeds because they do not want to go through a time-consuming foreclosure process and they do not want to have to pay the RPTT. With these unrecorded installment contracts, there are also concerns with not having an accurate public record as to the legal owner of the property.

Often with these sales, no deed is provided to the buyer for years, if ever, and typically nothing is recorded for years, if ever, if the buyer breaches. Collection of the tax is delayed or, in some instances, never realized. Also, if state or local government wants to condemn a portion of the land or there are other land-use decisions to be made, there is no public record of the appropriate person who is entitled to notice.

To give you a brief overview of the legislation, S.B. 276 (R1) would:

1. Ensure that the RPTT is fully collected.
2. Protect consumers in land sale transactions that do not adhere to traditional commercial rules.
3. Provide for effective public records of interests in real property.
4. Prevent injury to the business reputation of the State of Nevada.

We are proposing the elimination of subsection 2 of section 8 of the bill as potentially redundant. That is reflected in the amendment that has been provided to you ([Exhibit E](#)).

Prior to and since the introduction of this bill in the Senate, we have worked with various stakeholders, including the City of Sparks, the City of Las Vegas, the City of Henderson, the Nevada Association of Counties, county recorders through Alan Glover, and, most recently, Washoe County. This has been a good, cooperative process, and we have prepared amendments to address concerns raised.

I understood we had all stakeholders in agreement in support of the bill. However, I received a call just a few hours ago from Andy Fuller, Surveyor for the City of Sparks, who raised his opposition to the affidavit requirements under Chapter 278 of NRS. As I understand it, he believes the affidavit requirement is redundant as it relates to the transfer tax and should not be included in the mapping and land-use-application process. He expressed concern that this requirement would create an additional burden on local governments when enforcement of the transfer tax should lie with the county recorders.

I would like to address his concerns as I understand them. First, these provisions were drafted after having worked with the various local governments, and they were deliberately created as a check-the-box affidavit so the burden is on the applicant and not the government. This is simply a promise from the applicant to comply with the laws. There is no new requirement or burden on the local government or the planning entity to do an independent investigation related to the affidavit.

Second, the transactions we are targeting here are the ones that never make their way to the recorder, so the county recorder cannot enforce collection of the transfer tax. The people who are selling the parcels and not recording them are not paying. This additional tool is, in fact, necessary. In my own experience appearing before public agencies, there has been a desire expressed by the local governments for just this kind of tool.

All that is being required through the affidavit is a promise by the applicant for future compliance with recording and disclosure requirements and payment of the transfer tax. There seems to me no downside in requiring this promise of an applicant who is—and should be—expected to comply with all applicable laws.

The applicant is the one looking to increase the value of the property through the land-use-approval process and to profit, potentially substantially, from those approvals by creating new parcels he can then turn around and sell. Given the

consumer protection and tax collection issues we are trying to address, requiring applicants to provide a promise to comply with state laws by ensuring collection of the transfer tax, recording all documents of conveyance, and making adequate disclosures seems not only reasonable but necessary.

**Chair McClain:**

Thank you. This amendment ([Exhibit E](#)) did not get in on the Senate side, is that right? You just found out about this problem? [Ms. Granier confirmed that was correct.]

**Assemblyman Goedhart:**

What is the actual tax rate percentage? It looks like there is a difference in the RPTT rate for counties of less than 400,000 population. Is that correct?

**Laura Granier:**

I am sorry; I am not well-versed in that.

**Assemblyman Goedhart:**

That is all right; I see someone nodding their head yes. Is that the only differentiation in the property tax? I know it is off the subject of what you are getting at, but I was just wondering what that rate would be in relation to the dollar amounts. The higher the transfer tax, the more dollars would immediately flow into the state treasuries.

**Chair McClain:**

Would you like staff to answer that? [Mr. Goedhart indicated he would.] The RPTT has been around for a long time, but, in 2003, we increased it a lot, and the state gets some and the counties get some. I do not remember the exact levels, but Michael is looking it up. It seems as if it was already higher in Clark County.

**Michael Nakamoto, Deputy Fiscal Analyst:**

In current statute, the RPTT actually has four components to it that apply based on which county you are in. All counties in this state have a \$0.55 rate per \$500 of value, which goes back to that county. There is the state General Fund portion, referenced by the Chair, which is \$1.30 per \$500 that goes to the state General Fund—less a 1 percent commission that is retained by the county, because the county actually collects the tax on behalf of the state and then remits it to the state. There is a \$0.60 portion per \$500, which is imposed in counties whose population is 400,000 or more for the benefit of the Capital Construction Fund for that county's school district.

In at least two counties, Washoe County and Churchill County, there is an additional rate of \$0.10 per \$500. That is a holdover from the Local Government Tax Act of 1991, which most people know as Fair Share, to allow those governments to put that revenue in their county general funds to offset losses from that particular act.

**Assemblyman Goedhart:**

I think Nye County also has the \$0.10. I believe when I added it all up in Nye County it came to 3.9 percent of the selling price. With your legislation, anytime anyone wants to enter into a land contract, all of those transfer taxes have to be paid, is that correct? [Ms. Granier verified that.]

**Chair McClain:**

Do you have an estimate of how many of these transactions might qualify?

**Laura Granier:**

Unfortunately, I do not have a handle on that. I can tell you it seems to be a rapidly-spreading problem because of the proliferation of Internet sales.

**Assemblyman Goedhart:**

In rural Nevada it is often difficult to get financing because there are not a lot of comparable sales. That is currently exacerbated by today's financial tightening. A lot of these sales are being done with land contracts. I think a large portion of Pahrump was developed with \$1.00 down, and I do not know if it was even \$185.00 a month. The Preferred Equities Corporation actually sold off tens of thousands of lots that way.

**Chair McClain:**

Do we have any other questions for Ms. Granier? [There were none.] We have some people signed in to speak in favor of this bill.

**Lisa Corrado, Redevelopment Project Manager, Community Development, City of Henderson, Nevada:**

We just want to go on record in support of the bill. We have worked closely with Ms. Granier. Our city surveyor, our planning folks, and our legal counsel have reviewed the reprint and the more recent amendment she provided today, and they are supportive.

**Ted Olivas, Director, Government and Community Affairs, City of Las Vegas, Nevada:**

I would like to echo the comments of Ms. Corrado.



**Chair McClain:**

Are there any questions? I do not see any. We have two people in opposition.

**Rob Joiner, Manager, Government Affairs, City of Sparks, Nevada:**

With me is our City Surveyor, Andy Fuller. We have been part of the working group you just heard about. We think we are just about in agreement with them on this bill. However, Mr. Fuller will explain where he feels there is a redundancy and actually something that could, in his opinion, harm us all. I will let him explain that.

**Andy Fuller, City Surveyor, City of Sparks, Nevada:**

I am in support of the majority of this bill. What I object to is the inclusion of changes to Chapter 278 of NRS, which references the mapping process. Under current statutes already in place in Chapter 278 of NRS, all real property taxes must be paid up and current before the recordation of any mapping can take place.

The issue with this proposed legislation concerns the RPTT. Transfer tax is due and payable upon the conveyance of real property and not the creation of real property, which is created under Chapter 278 of NRS. I do not see that the inclusion of Chapter 278 of NRS in the bill is appropriate.

I see the changes to Chapters 375 and 598 of NRS as a definite benefit in protecting the public and their interest in real property transfer or conveyances. However, to put the requirement on the local governing bodies to get this affidavit from a potential developer prior to creation of parcels is just an additional burden upon those governing bodies. To require them to do more paperwork and to go through modified current ordinances that are already in place to support state law is, in my opinion, overlegislating the mapping process.

Therefore, I am opposed to the changes to Chapter 278 of NRS. Overall, I see the bill as very beneficial in protecting the public. I just do not believe that Chapter 278 of NRS is the proper place for this.

**Chair McClain:**

This amendment does not take care of your concerns?

**Andy Fuller:**

No, it does not. Section 10 of this proposed bill changes NRS 278.349, which actually applies to a tentative subdivision map. Typically, tentative subdivision maps are submitted for the entitlement process with the governing bodies well in advance of an actual land division occurring or the conveyance of parcels

being created. In a tentative map process, changes can be made throughout the entire process, which could take several years to actually complete. Property could actually pass from one developer to another prior to a final map being recorded and the parcels being created that this tax would be applicable to. It is the same with the division of large parcels and the changes regarding the tentative, not the final, map process. Having an affidavit from a landowner at this stage seems premature.

There are numerous instances where a property owner can divide his property for various reasons that would be tax exempt, such as if he were creating the parcels and giving them to family members. This is regarding transfer tax and not real property tax. Those are two different issues. I do not think the land division process is the appropriate place for requiring this affidavit for the transfer tax.

**Chair McClain:**

But the burden would be on the applicant to provide this proof. All you would have to do is say the affidavit is here or it is not here. If it is not here, then they have to go get it before you approve anything.

**Andy Fuller:**

Well, we already have laws in place that basically guarantee that. The title company is required to do a certification on all of these maps—the final subdivision map, parcel map, and land division of a large parcel map. The title company also has to certify that the owner who has signed the map is actually the owner of the land and that all persons or entities with a security interest in the land are aware of and have signed the map. Then tax certificates are required showing that the property taxes have been paid for the current fiscal year before any of these maps can be recorded. Again, that transfer tax comes after the maps have already been recorded.

**Chair McClain:**

I think you are talking about a process that is beyond the scope of this bill.

**Assemblyman Grady:**

I think part of your argument would help to get this bill passed because, in many cases, a contract of sale is used to avoid using the title company, used to avoid paying the transfer tax, and used to avoid many of the things this bill is trying to correct. I think it is a great bill because the minor inconveniences you are talking about are just exactly what the bill is trying to correct.

**Andy Fuller:**

I do not disagree with what you just said. What I object to is that the bill addresses transfer tax—the sale of property—which comes after the mapping process. I do not see how it is relevant to include this in the mapping process. We already have other requirements. Property tax has been paid, but the conveyance—when property passes from one owner to another—is when the transfer tax is applicable. The time of the recording of the document for that transfer to occur is when this tax needs to be collected.

We already have other statutory requirements in place for the title company, the owner of the property, and the county assessor. To get an affidavit from a property owner or developer stating they are going to comply with this before the mapping process occurs just adds something that has already been taken care of. The bill only addresses the transfer tax, and that transfer tax is only applicable at the time of sale, not at the time the parcels are created.

**Assemblyman Anderson:**

How would you feel if the whole tax process did not begin rolling until that transfer is completed, so neither the city nor county nor anyone else would be able to collect any taxes on it until that had taken place?

**Andy Fuller:**

The real property tax and the tax certificate on the map need to be there. They need to be part of a verification process prior to approval of the mapping. But the transfer tax upon sale of the land after the parcels have been created is not something that needs to be included in the approval of the map process. The real property tax has already been paid by the time that map records, but that transfer tax applies to a sale agreement that comes after the mapping process. I agree with the legislation; I only disagree with the additions to Chapter 278 of NRS, which covers the mapping process.

**Assemblyman Anderson:**

I have a feeling I probably understand what you are talking about better than you might suspect. When I got out of the Army, I worked for a land surveying company. I am very well aware of the number of surveys that are done in the development of new property and new developments: the lot survey, the initial lot survey, the stakeout of the house, where the sewer lines and streets are going to be. Then, finally, after the whole development is finished, the final survey is done, and the property corners are established, the transfer of the land takes place.

I am very well aware of the time factor. There has to be a beginning point, which is usually the preliminary lot survey, to recognize where the boundary

lines are so we know for sure what is being purchased. Without that survey, there is no accurate property description. Is that not correct? Are we not at point A?

**Andy Fuller:**

Yes, you are correct, but this is a transfer.

**Assemblyman Anderson:**

I think that is the point. Since your office is point A, why would we not want to make sure, for the purpose of foreclosures, property changes, et cetera, that we recognize there is going to be a tax liability before your first document begins? Whether those tax dollars happen to be going to the City of Sparks or to Washoe County or to the State of Nevada, if the land is in your physical, geographical district, should it not be up to you as the City Surveyor and originator to obtain that document? And how is your situation any different from that of the county surveyor?

**Andy Fuller:**

I agree with the tax, and I agree with the reasons for the legislation. However, the transfer tax occurs upon sale of property, not the creation of the individual parcels. It is when the title passes from one owner to the next that this tax is assessed and collected. It is not in the creation of the mapping process.

**Assemblyman Anderson:**

You are concerned because there is another piece of paperwork you are going to have to file?

**Andy Fuller:**

No, that is not the concern. The concern is that I am obtaining an affidavit from a property owner at time of application, but there have been numerous instances where the property has been bought and sold by different developers from the beginning of that application process to the recordation of a final map. Initial agreements put in place regarding tentative approval are not always carried through.

I do not see, in the proposed changes, how the transfer tax and this affidavit are applicable to Chapter 278 of NRS. I understand the applicability in recording of conveyance documents where title passes from one individual or entity to another, but I do not see the applicability in the creation of the actual parcels. To put it under the creation process versus that transfer process is what I object to.

I do not see any enforcement provision in the legislation as proposed. All I actually see is an affidavit saying the property owner agrees to comply, but there is nothing there that says he is actually going to do it through the mapping process. We already have provisions in place that make other requirements for the land division process.

This legislation is either redundant or not applicable. The conveyance portion of title transfer is where it needs to be applied, not in the mapping process itself.

**Chair McClain:**

Did you bring these concerns forward when the bill was heard on the Senate side?

**Andy Fuller:**

No, I did not. I was part of a conference call last week, which was the first time I saw any of this. I expressed my concerns at that time. There were some modifications made as indicated in the amendment.

Then I met yesterday afternoon in the hallway in Washoe County with Kathy Burke, the Washoe County Recorder, and had a chance to talk with her about it. She brought up the issue and wanted to know what my opinion was. I revisited the issue this morning and learned you were hearing the bill this afternoon. I contacted Ms. Granier and talked to her about it just before coming down here.

**Chair McClain:**

We have heard from other local governments that this is not a problem for them. Why is it a problem for Sparks in particular?

**Andy Fuller:**

Being a professional land surveyor and dealing with Chapter 278 of NRS for the creation of parcels—the land division process—I received a couple of phone calls this morning from the Washoe County Recorder's Office and from the Washoe County Map Supervisor, Cathleen Bartley, with concerns. I also talked with Mark Morberg of Stantec Consulting, who is a past president of the Nevada Association of Land Surveyors and a member of the Legislative Committee of the Nevada Association of Land Surveyors. Unfortunately, he was not able to come down this afternoon on such short notice. I am a member of the Nevada Association of Land Surveyors and had also been asked to come down here to represent them in opposition, because the general feeling of the land surveyors, themselves, is that this is not a mapping process but a title transfer process.

**Chair McClain:**

I will tell you what. We are not going to process this today, so I want you to get with Ms. Granier and local governments and figure out if there is some way to address your concerns. If not, I think it will probably wind up going through the way it is. I will give you a week to work together, and then we will process the bill on work session next week.

**Rob Joiner:**

Just to set the record straight in response to your previous question, we were involved on the Senate side. We have been involved all along in the working group, not with this precise concern, but this concern came out of the amendments as it came forward to this point. We have always had the concern about redundancies and who should be responsible for what and in what portion of the process.

**Chair McClain:**

Thank you. Do we have anybody else who wants to testify on S.B. 276 (R1)?

**Alan Glover, Clerk/Recorder, Carson City, Nevada:**

We would like to thank Laura Granier for her work. We agree on the amendments on page 7, lines 1-6; that is redundant. We do not collect transfer tax on the mapping process. For our purposes, it makes the bill work very well.

Contracts of sale have been around for a long time. When I first became Recorder, we used to delay the collection of the tax until they received a deed, which, in some cases, was years later. Nowadays, we almost always collect the tax up front. I have not seen a recording where the transfer tax was not paid at that time. I suppose if somebody pushed the law really hard, we could defer it, but we do not.

This bill goes a long way toward picking up the many unrecorded contracts out there. As Ms. Granier pointed out, it lets the public know who owns this land. There is nothing worse than having people come in and find out that they bought a piece of land that had liens against it from subcontractors, et cetera. This should work.

As far as the issue with the surveyors goes, it really does not affect us at our end. I hope they can get that worked out. Overall, I think the bill should work well.

**Chair McClain:**

Are there any questions? I do not see any; thank you. We will close the hearing on S.B. 276 (R1). Those are our two big bills today. How does the Committee feel about moving Senate Bill 48 out of this Committee?

ASSEMBLYWOMAN KOIVISTO MOVED TO DO PASS  
SENATE BILL 48.

ASSEMBLYMAN ANDERSON SECONDED THE MOTION.

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

**Chair McClain:**

We have now passed 33 percent of our bills. You people get together and see if you can work out the problems with S.B. 276 (R1) by next week. We have one other bill we need to hear, which is the Eureka County bill, but they could not be here this week. They will be here next Thursday, so I will give you until then. Maybe we can wrap it all up at that time.

We gave up our time for Thursday's meeting to Ways and Means, so we will not have a Taxation Committee meeting on Thursday. We are adjourned [at 2:27 p.m.].

RESPECTFULLY SUBMITTED:

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Mary Garcia  
Committee Secretary

APPROVED BY:

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Assemblywoman Kathy McClain, Chair

DATE: \_\_\_\_\_

**EXHIBITS**

**Committee Name:** Committee on Taxation

**Date:** April 28, 2009

**Time of Meeting:** 1:34 p.m.

<b>Bill</b>	<b>Exhibit</b>	<b>Witness / Agency</b>	<b>Description</b>
	A		Agenda
	B		Attendance Roster
S.B. 48	C	Brett Kandt	Prepared testimony
<u>S.B. 276</u> <u>(R1)</u>	D	Laura K. Granier	Prepared testimony and attachments depicting Internet advertisements for land in rural Nevada
<u>S.B. 276</u> <u>(R1)</u>	E	Laura K. Granier	Proposed amendment