

**MINUTES OF THE MEETING
OF THE
ASSEMBLY COMMITTEE ON TAXATION
Seventy-Fifth Session
February 3, 2009**

The Committee on Taxation was called to order by Chair Kathy McClain at 1:42 p.m. on Tuesday, February 3, 2009, in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, 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/. 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
Assemblywoman Marilyn K. 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
Assemblyman Harry Mortenson
Assemblywoman Peggy Pierce

STAFF MEMBERS PRESENT:

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

Chair McClain:

[Roll was called, and all members were present.] I would like to call this the "Tax and Revenue Committee" from now on, but we cannot afford to change the letterhead. This is going to be an unusual session. We have a lot of issues; I am sure you have all heard the Speaker talk about our challenges. One of the things I want to go over, after we have some Committee briefings, is our schedule of what we will be doing over the next month or so. Our long-range goal is to find a way to report what kind of state we want to become. We will be making those decisions over the next 30 to 45 days. The Taxation Committee—the Tax and Revenue Committee—will be an integral part of those decisions.

The first thing I would like to do is introduce our members. I have a new Vice Chair, Marilyn Kirkpatrick. We have a few new Assembly Members, and we have a few who are new to this Committee. Five of us have returned from last session. We have a lot of new faces. I would like everybody to say a few words about being on Taxation—what it means to you or does not mean to you.

Assemblyman Aizley:

I am Paul Aizley, representing Assembly District 41, a long, narrow district in Las Vegas north of the University and south of the airport. I have an obligation to 27,000 students and a few visitors every year. I have been a professor of mathematics for 40 years—I just retired last December. I think they want me on Taxation to teach them how to get rid of negative numbers. I hope the experience I have had at the University with balancing budgets can be an asset to this group.

Assemblywoman Leslie:

I am Sheila Leslie, from Assembly District 27 in downtown Reno. I was on the Assembly Committee for Growth and Infrastructure. I said I would never go back to Taxation as long as I sat in the Legislature, but here I am. However, I think this is a good session to be on Taxation. As the Vice Chair of the Assembly Committee on Ways and Means, I am very interested in how our revenue matches our essential needs in the state. I am actually very happy to be here.

Assemblywoman Koivisto:

I am Ellen Koivisto. I represent Assembly District 14 in northeast Las Vegas. I thought Taxation might be where the action is this time.

Assemblywoman Pierce:

My name is Peggy Pierce. I am the Assemblywoman for District 3 in Las Vegas. I have been on Taxation since my first session in 2003, which was very exciting. I am hoping we can top it this time.

Assemblyman Gustavson:

I am Don Gustavson. I represent Assembly District 32, which is mostly the Spanish Springs and Sparks area in Washoe County. I also cover Battle Mountain and Winnemucca, so my district is pretty large for a northwestern district. I requested to be on Taxation this session. I had previously sat on the Assembly Committee on Transportation, but I thought it was time for a change. I wanted to get on the Committee on Taxation mainly because of the budget situation we are in, not just on the national level, but in Nevada as well. Whatever we can do to work things out, I would like to be a part of it.

Assemblyman McArthur:

My name is Richard McArthur. I represent a district in the northwest part of Las Vegas. I am actually happy to be here on the Taxation Committee, although I did not ask for it. As a new member, I told them to put me anywhere they wished.

Assemblyman Goedhart:

I am Ed Goedhart, Assembly District 36. I am hoping I do better this time around on taxation than I did in college—that was my very worst subject in college. I will be learning quite a bit. I realize the Legislature's power to tax is a very heavy responsibility to bear, so I want to make sure we go forward responsibly.

Assemblyman Grady:

I am Assemblyman Tom Grady. I represent District 38, which covers part of Carson City, all of Storey County, all of Lyon County, and part of Churchill County. This is my fourth session on Taxation, or whatever it might have been called in between. I, like Ms. Leslie, think there is a good connection between the Ways and Means Committee and Taxation, and that is why I have always requested both committees.

Assemblywoman Kirkpatrick:

I am honored to be Vice Chair of the Committee, and I appreciate your confidence in me. I am on this Committee for policy reasons. Nevada is a little behind the eight ball on some policy changes, and we need to make some changes. In my first session, they told me I was on the Committee on Growth and Infrastructure, so I thought I would be learning about building and planning

ahead. Instead, I got in the middle of the property tax issue. Last session, I was fortunate to be in the middle of the green-building issue. I want to be sure we are responsible for some good policy changes.

Assemblyman Arberry:

I am Morse Arberry, representing District 7. As with most of us who are on Ways and Means, the main reason I want to be on Taxation is that, since we on the money committee spend the money, we need to make sure we can raise the money. Being on this Committee is going to separate the kids from the grown-ups. We on Taxation are going to have to make some very tough decisions, so our hearts are either going to be pumping Kool-Aid or pumping blood.

Usually those of us on Taxation can go home and tell our constituents, "I did not raise your taxes." We did not raise taxes, and now look at the bed we have made for ourselves, just so everybody could go home and say we did not raise taxes. Maybe this time, when we leave the Legislature, we will be saying:

I raised your taxes, but it was for a great cause. We improved education and did not have to cut. We improved prisons and did not have to let all the prisoners out. We took care of the little children because now they can eat. We also implemented a plan that put people back to work.

This time on Taxation we will be able to separate the blood—either they will vote "yes" or they will vote "no," and they will know if they are true elected officials.

Assemblyman Anderson:

I have wanted to serve on Taxation since my first session. However, it conflicted with Transportation, which involves another topic near and dear to my heart—railroad safety and public safety as a whole. Even though I tried to convince Speaker Dini to change meeting times so the two would not conflict, he would not do that. I finally had to change over to Taxation.

I deal with policy committee issues only to see them die in Ways and Means for lack of money. If you want to pass a policy, you need the wherewithal to back it up. The backup is not in Ways and Means, but in this Committee. This is the Committee that has to find the money to meet the needs, and I take that as a very serious responsibility.

Public education, clearly, is near and dear to my heart, not because of my two grandchildren who are looking forward to starting their educational lives, but

because of the kids I have dealt with all their lives. I think we are mortgaging our future by neglecting public education and education as a whole. Therefore, I am more than happy to come back to this Committee.

Assemblyman Mortenson:

This is my seventh consecutive session in Taxation or a committee that performed the same function with a different name. I can only echo the sentiments of Mr. Arberry and Mrs. Koivisto.

Chair McClain:

I am Kathy McClain, Assembly District 15 in Las Vegas, which is an east-central area. I am very pleased to chair the Taxation Committee. We have some important work to do this session. I will give an overview of the schedule we have planned so far. I want to mention that six of us here are also on the Committee on Ways and Means. Having the knowledge that comes with working with both ends—spending and revenue—is invaluable, especially when you are worried about revenues in general.

I am very happy to have Marilyn Kirkpatrick as Vice Chair, as several of us will not be here next time due to term limits. It is good to bring the young crowd up so they know where to go from here.

As to what we have planned, since there are so many new members on this Committee, as well as on the Senate Committee on Taxation, we talked about having a joint hearing for an overview of tax revenues in Nevada. In the discussions, we decided it is too difficult to try to get a grasp of our revenue structure in one meeting. Consequently, we designed four joint hearings of the Senate and Assembly Taxation Committees. These hearings will be held every Thursday for the next four weeks and will be videoconferenced to Las Vegas. I encourage the public to sit in on the hearings or watch us on the Internet, because these four meetings are going to be very important.

We are going to have the 30,000-foot overview of the Nevada revenue structure, and then we are really going to drill down for the next two or three weeks on such things as abatements, exemptions, exclusions, tax collection, tax amnesty, the variety of gaming taxes, education funding, and how local and state allocations fit together. We are going to get a good, in-depth study of Nevada's tax structure. While we are conducting that investigation, the budget subcommittees are really going to drill down into the different agency budgets, particularly in core service areas such as education, corrections, public safety, and health and human services.

Within a month, or six weeks at the outside, we want to be able to say these are the services we absolutely need and we cannot cut; this is our revenue picture, and how do they combine? How do we make cuts work? Do we have to change some allocations in revenue streams? Do we get rid of some abatements or exemptions? How do we make it all work so Nevada has a vision and can move forward, especially after so many people reach their term limits.

We need to work together, and we have a great plan. I hope it will all work out. I want to make sure everyone feels free to ask any kind of question. Some people work with a subject all the time, and it just comes naturally. They think everybody knows it. So, if one of the presenters mentions something that you do not quite understand, feel free to ask.

Between the four joint hearings, we will still have our Tuesday meetings, and we will start hearing some bills. We do not have too many assigned yet. I will have Michael go over the prefiled bills. With that, I would like to introduce Michael Nakamoto, the Fiscal Analyst for the Taxation Committee. I will let him go over the Committee Standing Rules, the Committee Brief, and the *Revenue Reference Manual*.

Michael Nakamoto:

I am a Deputy Fiscal Analyst with the Fiscal Analysis Division of the Legislative Counsel Bureau, and I am pleased to be serving as staff to the Taxation Committee for the 2009 Session. This is my second session serving as Taxation Committee staff. I will be working with Russell Guindon, who is also part of the Fiscal Analysis Division, but who cannot be here today because he is attending the meeting of the Senate Committee on Taxation. We will be working as staff for this Committee, in addition to working as nonpartisan staff for all 63 legislators. If any of you have any questions regarding revenue or tax policy, feel free to ask us, and we will try to get an answer for you.

The first thing I am going to go over today is the Standing Rules of the Committee ([Exhibit C](#)). The only change for this session is in Rule 15, on page 3, regarding the order of presenting testimony. During the last session, the rules specified that the primary sponsor or chief proponent of the measure would testify first, and the remaining testimony would be taken alternately from proponents and opponents. This time we decided to change the rules so that remaining testimony will be taken in the order in which persons wishing to testify appear on the sign-in sheet.

When we actually hear bills, those of you who will be testifying will note that we will have separate sign-in sheets for each bill, and they will be so marked.

That is something in this Committee that may be different from what other committees are doing.

Other than that, there are no changes to the rules themselves for this particular Committee. The only other thing I would note with regard to committee rules is that when the Assembly adopted Assembly Resolution No. 1, the Assembly Standing Rules yesterday, there were a couple of changes that are relevant to committee rules. Specifically, Rule 23, section 13, changed the rules regarding how many votes are needed to pass a measure or adopt a motion when one or more members of a committee have abstained for ethics reasons. The other change is Rule 42, which changes the vote required for an introduction of a bill in a committee. It used to be that a two-thirds vote was required to introduce a bill in a committee, and now it is a simple majority.

Chair McClain:

Does anyone have any questions about the Committee rules?

Assemblywoman Koivisto:

On Rule 17 of the Committee Standing Rules ([Exhibit C](#)), the statutory reference has been changed to *Nevada Revised Statutes* (NRS) 218.5345.

Chair McClain:

Does somebody want to make a motion to adopt the rules with that change?

ASSEMBLYMAN ANDERSON MOVED TO ADOPT THE STANDING RULES OF THE ASSEMBLY COMMITTEE ON TAXATION WITH THE REFERENCE TO NRS 218.5323 IN RULE 17 CHANGED TO READ "NRS 218.5345."

ASSEMBLYWOMAN KIRKPATRICK SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

Michael Nakamoto:

The next portion of my presentation is on the Committee Brief: Assembly Committee on Taxation ([Exhibit D](#)). I am not going to go through the entire document because, despite the title, it is not especially brief. I will give you an overview of what is in it. Page 1 is an introduction for the Committee, giving a summary of the document's contents and a list of Committee staff.

On page 2 is a recap of the Committee's work during the 2007 Legislative Session, with a table showing how many measures were referred to the

Committee, how many were reported out of the Committee, and how many were reported to the Governor.

Section III is a summary of tax policy enacted during the 2007 Session and the 2007-2008 Special Sessions. That is just a summary of most of the bills relating to tax policy that were considered and then approved during the 2007 Session. I will point out a few of them—ironically, the ones I will point out were not actually handled by the Assembly Committee on Taxation, but they were still relevant to tax policy.

The first, on page 3, is Assembly Bill No. 595 of the 74th Legislative Session, which made various changes regarding transportation funding, including requiring the Las Vegas Convention and Visitors Authority to issue bonds that would be paid for through existing room taxes imposed in Clark County for assisting in transportation projects within Clark County. The total amount of those bonds issued under A.B. 595 of the 74th Legislative Session is the amount that can be serviced through payments of \$20,000,000 per year for 30 years, or \$300,000,000, whichever is less.

That bill also allocated an increment of the \$0.05 property tax imposed in Clark County and Washoe County for capital projects pursuant to *Nevada Revised Statutes* (NRS) 354.59815, and that money would be diverted to the State Highway Fund. It is an increment beginning in Fiscal Year (FY) 2008-2009, starting at a rate of 12 percent of that \$0.05, all the way to 60 percent, or \$0.03 of the \$0.05, starting in FY 2012-2013.

Finally, A.B. 595 of the 74th Legislative Session required car rental companies who are doing business in Nevada to impose a recovery surcharge of 4 percent of the rental price on cars they rent, with one quarter of that, or 1 percent, going to the State Highway Fund for maintenance projects in the county where the surcharge was generated.

The next bill I will point out is Senate Bill No. 2 of the 25th Special Session. One of the provisions of that bill was a revision to the recovery surcharge from A.B. 595 of the 74th Legislative Session. It required an additional 1 percent to be remitted to the Nevada Department of Taxation for credit to the State General Fund between January 1, 2009, and June 30, 2009. The bill also had a provision requiring the advance payment of the tax on net proceeds of minerals based on the estimated net proceeds for the current calendar year, beginning this fiscal year and continuing through the end of FY 2011.

The bill also reduced the collection allowances provided to taxpayers for the timely payment of sales and use tax, cigarette tax, liquor tax, and the other

tobacco tax between January 1, 2009, and June 30, 2009. That collection allowance was reduced from 0.5 percent to 0.25 percent for that six-month period.

The next bill I will point out is Assembly Bill No. 621 of the 74th Legislative Session. As Assemblywoman Kirkpatrick pointed out, this was the legislation that made revisions to the green sales and use tax and property tax abatements that were approved as a result of Assembly Bill No. 3 of the 22nd Special Session in 2005. The bill clarified specifically who would be eligible to receive the sales and use tax abatements. It also limited the length of the abatement for materials purchased between October 1, 2005, and December 31, 2010. The bill reduced the maximum property tax abatements allowed under A.B. 3 of the 22nd Special Session from 50 percent to 35 percent, and it removed the assessed value of the land and the school district tax rates from the calculation of the properties eligible for the abatements.

The next bill is Senate Bill No. 146 of the 74th Legislative Session. This authorized the board of county commissioners of at least two counties whose populations are less than 100,000 to impose an ad valorem tax of \$0.04 per \$100.00 of assessed valuation to pay the costs of operating a regional facility for the detention of children. I bring this up only because, as is noted in the brief ([Exhibit D](#)), Governor Gibbons vetoed that measure at the conclusion of the 74th Session. Reconsideration of that issue is being brought as a Special Order of Business in the Senate on February 11, 2009. Depending on how the Senate rules on that, it might become an issue for the Assembly to consider.

The last measure I want to bring up is not in the Committee Brief. It is Assembly Joint Resolution No. 16 of the 73rd Legislative Session, which proposed to amend the *Nevada Constitution* to provide requirements for the enactment of property and sales tax exemptions. It requires the Legislature, before it enacts an exemption for property or sales taxes, to find that there is a bona fide social or economic purpose, that the benefits are expected to exceed any adverse effects on services to the public, and that the exemption will not impair the ability of the state or local government to pay interest and principal on outstanding bonds or obligations that are due. If the Legislature does enact an exemption, the Legislature shall require that the requirements for claiming the exemption are similar for similar classes of taxpayers and shall provide a specific date on which the exemption will cease to be effective.

Assembly Joint Resolution No. 16 of the 73rd Legislative Session was approved by the Legislature during the 2005 and 2007 Sessions. It was then placed on the ballot for the 2008 General Election, where it passed. Consequently, it is now part of the *Nevada Constitution*, and is a consideration for the Legislature

during this session and in subsequent sessions with regard to exemptions and abatements.

The jurisdiction of the Committee begins on page 10 ([Exhibit D](#)). I have listed 27 different chapters of the *Nevada Revised Statutes* that make up Title 32, over which this Committee had jurisdiction during the 2007 Session. A similar list has not necessarily been published for this Committee for the 2009 Session, but we can expect these to be the types of issues we will be dealing with. However, we have also had referrals on other state and local taxes and revenue issues outside of Title 32 of NRS, most notably property tax issues covered under Title 31 of NRS.

Section V, on page 11 ([Exhibit D](#)), shows the key committee deadlines for the 75th Session. The one most important to the business of this Committee would be April 10, day 68, which is the first committee deadline. Any measure this Committee wishes to pass would have to be out of committee by that date.

The next section covers potential issues to be considered by the Committee. Six prefiled bills are listed that have been referred to this Committee. I have also provided, on a separate piece of paper, a list of the bills that have been prefiled and referred to the Taxation Committees ([Exhibit E](#)). I would also note that since we completed the Committee Brief, Initiative Petition 1 was also referred to the Taxation Committee. That initiative deals with room taxes in Clark and Washoe Counties.

The next few pages of the Committee Brief ([Exhibit D](#)) are a list of bill draft requests (BDRs) that Fiscal Analysis Division staff has identified as having potential taxation or revenue effects. Not all of these bills would necessarily be referred to the Taxation Committee. Their jurisdiction may be assigned elsewhere, such as the Assembly Committee on Government Affairs or the Assembly Committee on Commerce and Labor.

Page 17 ([Exhibit D](#)) is a directory of Assembly and Senate Committees on Taxation members and staff. We have listed Brenda Erdoes as this Committee's legal contact. The Taxation Committee is one of the few committees that does not have its own Legal Counsel, so Brenda will be serving as advisor to the Committee on legal questions. If there are questions concerning legal issues, I will have to run them by her first, as I am not Legal Division staff.

Page 18 ([Exhibit D](#)) has a list of other key contacts from some of the state agencies, local governments, the Nevada Taxpayers Association, and other groups that deal with tax issues in the state. These are people who could also

possibly answer tax-related questions for you. That concludes my presentation on the Committee Brief.

The next portion of my presentation is on the *Revenue Reference Manual* ([Exhibit F](#)). This is a publication of the Fiscal Analysis Division. It is not exactly hot off the press, but it is pretty close. The manual is also posted on the Legislative website—just go to www.leg.state.nv.us, click on "Counsel Bureau" on the left side, then click on the "Fiscal Division" link. There you will find links to the Revenue Reference Manuals for various years.

Today I will go over a summary of the manual. Section 1 contains charts of appropriations and revenues. It has an overview of Legislatively Approved Appropriations from the 2007 Session and an overview of the revenue forecasts approved by the Economic Forum at its December 1, 2008, meeting for unrestricted General Fund revenue.

Beginning on page 5 are detailed charts representing the revenue forecasts approved by the Economic Forum at its December 1 meeting. Since then we had the 25th Special Session and made various changes to the revenue forecasts. I have provided separately a series of General Fund Revenue tables ([Exhibit G](#)) adjusted for 25th Special Session legislative actions. We have gone through the effects of Senate Bill No. 2 of the 25th Special Session and made adjustments to the forecast.

The first page of the tables ([Exhibit G](#)) is a summary of the total taxes and revenues by type. The pages behind that contain a breakout of the individual revenues by revenue type. For example, in the Sales and Use Tax, the 2 percent portion has its own revenue source. The General Fund commissions the state receives from local option taxes and the Basic City-County Relief Tax (BCCRT), the Supplemental City-County Relief Tax (SCCRT), and the Local School Support Tax (LSST) are also listed separately.

Section 2 of the *Revenue Reference Manual* ([Exhibit F](#)) includes tax revenue summaries, where the Fiscal Division has written up one to three pages about each of the major taxes and fees imposed at the state level. There is a section on Sales and Use Tax where we discuss the BCCRT, the LSST, the SCCRT, and the local option taxes, as well as the state General Fund portion, which is 2 percent. You can turn to the page on local option taxes, for example, and see the local option taxes imposed in the Nevada counties that do impose a local option tax.

Beginning on page 21 ([Exhibit F](#)) are the gaming taxes, especially those major taxes collected by the Gaming Control Board. On page 29 is a discussion of

property taxes, including an overview of the Net Proceeds of Minerals Tax. All of the summaries in here reflect the changes made as a result of legislative actions during the 2007 Session and all three of the special sessions that have occurred since then.

A discussion of excise taxes begins on page 37 ([Exhibit F](#)), particularly cigarette, liquor, and other tobacco taxes. Fuel taxes and other motor vehicle taxes, including the Government Services Tax, begin on page 45. Page 51 has a list of other taxes and fees, including many of the major revenues collected by the Department of Taxation, such as the Insurance Premium Tax, the Modified Business Tax, the Branch Bank Excise Tax, the Business License Fee, the Real Property Transfer Tax, the Live Entertainment Tax, and a few others such as room taxes and estate taxes.

Section 3 ([Exhibit F](#)) is a history of tax legislation from the 1979 Session through the 2007 Session. It also includes a summary of S.B. 2 of the 25th Special Session in December.

Section 4 ([Exhibit F](#)) has a glossary of frequently used tax terms and a list of various publications issued by the Department of Taxation. Section 5 covers tax exemptions and abatements. Because that is likely to be discussed more than in previous sessions, we added more to it this time. Section 6 covers local government finance issues.

Section 7 ([Exhibit F](#)) concerns the Nevada Plan, which is the education funding formula the state uses for funding kindergarten through grade 12 (K-12) education. Finally, section 8 has information regarding fiscal notes and the fiscal note process, from a BDR being drafted by the Legal Division, to that fiscal note being requested by the Fiscal Analysis Division, all the way to actually receiving a printed fiscal note.

Assemblyman Anderson:

Is it your recommendation that we hold this binder ([Exhibit F](#)) here in the Committee room, or do you want us to take them back to our offices for perusal?

Chair McClain:

I would not leave it here in this room. This ([Exhibit F](#)) is a great primer for what we are going to be going through for the next three or four weeks, so I would suggest everybody peruse it so that when we get Carole Vilardo and Dino DiCianno in here, you can have some really intelligent questions for them.

Assemblyman Anderson:

The binder this is in is really beautiful. I liked the old one because I could carry it with me or put it into something and leave it here without any fear of it disappearing.

Chair McClain:

At least the first week you have to go read it. Are there any other questions? Thank you, Michael. You did a really good job on that.

I would like to introduce my Committee Manager and Personal Attaché, Harle Glover; my Committee Secretary, Mary Garcia; and our Committee Assistant, Sally Stoner. Also looking very attentive there is my intern, Elliot Anderson, who is up here with the University of Nevada, Las Vegas (UNLV) Legislative Internship Program. He wants to learn it all, so you will see quite a lot of him.

Would anyone like to make a public comment? I appreciate everyone's willingness to work on this Committee; we have a lot of work ahead of us. We are adjourned [at 2:28 p.m.] until 1:30 p.m. on Thursday.

RESPECTFULLY SUBMITTED:

Mary Garcia
Committee Secretary

APPROVED BY:

Assemblywoman Kathy McClain, Chair

DATE: _____

EXHIBITS

Committee Name: Committee on Taxation

Date: February 3, 2009

Time of Meeting: 1:42 p.m.

| Bill | Exhibit | Witness / Agency | Description |
|-------------|----------------|---|--|
| | A | | Agenda |
| | B | | Attendance Roster |
| | C | Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau | Standing Rules of the Assembly Committee on Taxation |
| | D | Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau | Committee Brief: Assembly Committee on Taxation |
| | E | Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau | Overview of Legislation (List of Prefiled Bills) |
| | F | Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau | Revenue Reference Manual |
| | G | Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau | Tables of General Fund Revenues |