

SENATE CONCURRENT RESOLUTION NO. 11—COMMITTEE
ON REVENUE AND ECONOMIC DEVELOPMENT

JUNE 2, 2013

Referred to Committee on Revenue and
Economic Development

SUMMARY—Creates the Select Committee on Nevada Commerce
Tax. (BDR R-1250)

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE CONCURRENT RESOLUTION—Creating the Select
Committee on Nevada Commerce Tax.

1 WHEREAS, The recent recession has underscored the need for
2 the State of Nevada to broaden and diversify its revenue base and
3 reduce its dependence on sales taxes and gaming taxes to support
4 essential services for the State; and

5 WHEREAS, The present revenue structure for this State has
6 lacked stability, making the budgeting process difficult and
7 sometimes failing to meet the demands of the population of this
8 State; and

9 WHEREAS, Because of a lack of adequate revenue in recent
10 years, the State has encountered difficulties funding K-12 education,
11 providing adequate funding for post-secondary education, providing
12 funding for State Government generally and providing essential
13 services that are necessary for the State to thrive; and

14 WHEREAS, The present revenue structure for this State may be
15 inadequate to address the changing needs of the residents of this
16 State; and

17 WHEREAS, Consideration of additional sources of revenue is
18 necessary to ensure a strong and stable future for the people,
19 government and businesses in this State; and

20 WHEREAS, Taxation of commerce must be considered as the
21 State searches for long-term solutions to create stability in the
22 revenue base for the State; now, therefore, be it

23 RESOLVED BY THE SENATE OF THE STATE OF NEVADA, THE
24 ASSEMBLY CONCURRING, That the Select Committee on Nevada



* S C R 1 1 *

Commerce Tax is hereby created to consider issues relating to the enactment of a commerce tax in this State; and be it further

RESOLVED, That the Select Committee must be composed of eight Legislators as follows:

1. The Majority Leader of the Senate;
2. One member appointed by the Majority Leader of the Senate;
3. The Minority Leader of the Senate;
4. One member appointed by the Minority Leader of the Senate;
5. The Speaker of the Assembly;
6. One member appointed by the Speaker of the Assembly;
7. The Minority Leader of the Assembly; and
8. One member appointed by the Minority Leader of the Assembly; and be it further

RESOLVED, That the Majority Leader of the Senate shall serve as the Chair of the Select Committee and the Speaker of the Assembly shall serve as the Vice Chair of the Select Committee; and be it further

RESOLVED, That the Majority Leader and Minority Leader of the Senate and the Speaker and Minority Leader of the Assembly may appoint alternate Legislators to serve in their place or the place of a member that each appointed to the Select Committee to serve as a voting member at a meeting of the Select Committee in which the appointed member is unavailable to attend; and be it further

RESOLVED, That the Select Committee shall meet at least quarterly at the times and places specified by a call of the Chair or a majority of the Select Committee beginning in August of 2013 through January of 2015, with meetings in geographically diverse locations, including at least one meeting held in a rural location; and be it further

RESOLVED, That a member of the Select Committee who is not a candidate for reelection or who is defeated for reelection continues to serve after the general election until the next regular or special session convenes; and be it further

RESOLVED, That the Select Committee shall consult with and solicit input from persons and organizations with expertise in matters relevant to taxation and shall examine:

1. The practical application of a commerce tax in this State;
2. The manner in which a commerce tax may be implemented in this State;
3. The impact that a commerce tax may have on businesses in this State;
4. The potential benefits to the State from the imposition of a commerce tax; and



1 5. Any other matter related to the imposition of a commerce
2 tax; and be it further

3 RESOLVED, That each member who attends a meeting of the
4 Select Committee or who is otherwise engaged in the business of
5 the Select Committee, except during a regular or special session of
6 the Legislature, is entitled to receive from the Legislative Fund the:

7 1. Compensation provided for a majority of the members of the
8 Legislature during the first 60 days of the preceding regular session;

9 2. Per diem allowance provided for state officers generally; and

10 3. Travel expenses provided pursuant to NRS 218A.655; and
11 be it further

12 RESOLVED, That any recommendations by the Select Committee
13 must be approved by a majority of the members of the Senate and a
14 majority of the members of the Assembly appointed to the Select
15 Committee; and be it further

16 RESOLVED, That the Select Committee shall submit a report of
17 its findings and recommendations to the 78th Session of the Nevada
18 Legislature.

