

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

**Seventy-Seventh Session  
May 15, 2013**

The Committee on Taxation was called to order by Chairwoman Irene Bustamante Adams at 6:03 p.m. on Wednesday, May 15, 2013, 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 [nelis.leg.state.nv.us/77th2013](http://nelis.leg.state.nv.us/77th2013). 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 Irene Bustamante Adams, Chairwoman  
Assemblywoman Teresa Benitez-Thompson  
Assemblyman Jason Frierson  
Assemblyman Tom Grady  
Assemblyman Cresent Hardy  
Assemblyman Pat Hickey  
Assemblyman William C. Horne  
Assemblywoman Marilyn K. Kirkpatrick  
Assemblyman Randy Kirner  
Assemblywoman Dina Neal  
Assemblyman Lynn D. Stewart

**COMMITTEE MEMBERS ABSENT:**

Assemblywoman Peggy Pierce, Vice Chairwoman (excused)

**GUEST LEGISLATORS PRESENT:**

Senator Mark Hutchison, Clark County Senatorial District No. 6



**STAFF MEMBERS PRESENT:**

Russell J. Guindon, Principal Deputy Fiscal Analyst  
Michael Nakamoto, Deputy Fiscal Analyst  
Gina Hall, Committee Secretary  
Colter Thomas, Committee Assistant

**OTHERS PRESENT:**

Russell Smithson, representing the Southern Nevada Chapter, National Association of Industrial and Office Properties

**Chairwoman Bustamante Adams:**

Today we have one bill and then a work session. We will go ahead and get started. I would like to call Senator Hutchison to the table. I will open the hearing on Senate Bill 209 (1st Reprint).

**Senate Bill 209 (1st Reprint): Requires the Board of Economic Development to make recommendations regarding a recruiting and marketing effort to attract professionals and businesses to this State. (BDR 18-854)**

**Senator Mark Hutchison, Clark County Senatorial District No. 6:**

This is a pretty easy and simple bill. I am sure you have heard that statement a thousand times, but it really is pretty straightforward.

What Senate Bill 209 (1st Reprint) requires is for the Board of Economic Development to make recommendations to the executive director of the Governor's Office of Economic Development (GOED), to develop and carry out a recruiting and marketing effort to attract professionals and businesses to the state.

As we all know, economic development is increasingly competitive among the states vying for high quality companies and workers. Other states, like Texas for example, have made strong pushes to attract companies from neighboring regions. Just last month, the governor of Texas traveled to California to meet with business leaders in the high-tech, biotech, financial, insurance, and film industries. The business recruitment troupe followed by a weeklong radio and ad-buy promotion, promoting Texas job creation and climate. The radio spots that ran in major cities included Los Angeles, San Francisco, and Sacramento. They targeted businesses and industries that Nevada would find highly attractive.

To keep Nevada competitive on this front S.B. 209 (R1) simply directs GOED to make recommendations to develop a centralized coordinated effort to market Nevada and to recruit new businesses to our state. As we all know, Nevada's business environment is better than most and offers many unique opportunities. A low tax climate and proximity to major markets provide a competitive advantage over other states, and Nevada could certainly improve its marketing and recruiting efforts in regard to attracting professionals and businesses by a coordinated effort at the state level.

That concludes my remarks, Madam Chairwoman. I hope the Committee will give favorable consideration to the bill. I am happy to answer any questions.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee?

**Assemblywoman Kirkpatrick:**

I am wondering what they cannot already do within this piece, because we did redo Assembly Bill No. 449 of the 76th Session, and honestly there are supposed to be a couple of state ambassadors, and all this other stuff. What ensures that they are actually going to do this piece of it, because it took us almost two years just to get the regional development stuff set up?

**Senator Hutchison:**

This bill had more, maybe mandatory, language before it got amended out in order to avoid some of the fiscal notes. This is now really more of a policy directive to GOED. I do not think that there is anything that is going to be a stick, any more than what we already have.

Steven Hill testified with me at the Senate on this. He basically said this is consistent with what we want to do, but all the sticks have pretty much been taken out. Now it is just a policy directive, and something we would like to encourage.

So you are right, there are not a whole lot of incentives, other than just our direction.

**Assemblywoman Kirkpatrick:**

I just wanted to make sure I was reading it right.

**Senator Hutchison:**

You are.

**Assemblyman Kirner:**

Why do we have to have a law? Why do we not just send Steve Hill to ask for it?

**Senator Hutchison:**

Steve Hill thought that it would be helpful to have another incentive, encouragement, policy discussion. This started off with maybe a little more mandatory language, and this is a little bit more discretionary.

**Assemblyman Kirner:**

The fiscal note has been removed?

**Senator Hutchison:**

Yes. If we were to have kept the current form, or at least its initial contemplated current form, then we would have had a fiscal note, and this just became more discretionary.

**Assemblywoman Kirkpatrick:**

What did it have in it before, because maybe we need to put some of it back? Fiscal notes are fluid in this building. I am wondering what it had before that probably made more sense.

**Senator Hutchison:**

I could probably dig that up. I will try to go off the top of my head. It directed the Economic Development Board to initiate specifically a recruiting effort, as opposed to just simply making recommendations to the executive director.

The initial bill said that they must put forward this agenda, this plan, to go out and recruit professionals into businesses from the neighboring states, as opposed to just making recommendations to the executive director.

**Assemblywoman Kirkpatrick:**

I am wondering what the fiscal note is, because that makes more sense. I do not mind passing feel-good legislation, and there is a bill out there already that talks about what the board should be doing and not doing, with changes that were made from the last session. I am wondering what the fiscal note was.

**Assemblyman Kirner:**

\$200,000.

**Assemblywoman Kirkpatrick:**

For what?

**Chairwoman Bustamante Adams:**

I will have our fiscal analyst review that fiscal note.

**Michael Nakamoto, Deputy Fiscal Analyst:**

The fiscal note submitted by GOED indicated expenses, as Assemblyman Kirner noted, of \$200,000 for the 2013-2015 biennium, or \$100,000 per year. They indicated approximately \$75,000 per year in personnel costs and \$25,000 per year in travel and overhead costs.

**Senator Hutchison:**

So that is the reason.

**Assemblywoman Kirkpatrick:**

Could I offer some suggestions on your bill, to make it more palatable?

**Senator Hutchison:**

Absolutely.

**Assemblywoman Kirkpatrick:**

I do not believe it is a fiscal note, and if there is, I will not hurt your stuff. We have ten regional development authorities across the state. We should require them to bring to the state director a plan of how they are going to collect and enhance those types of things regionally, because in my mind that is exactly what they are supposed to be doing. Quite frankly, that is what we pay them to do, and now that we gave them some marketing money that is what they better be doing.

I work well with Mr. Hill, but it seems that we should hold the regional development authorities accountable, so that he can be accountable, as they are the ones who should be recruiting and doing those types of things, based on what works within their region.

**Senator Hutchison:**

I would welcome that kind of a change and that kind of a message to a bill. You have a lot of experience there that I respect and appreciate. I would love to see something like that. Thank you.

**Chairwoman Bustamante Adams:**

Are there any other questions from the Committee members? [There were none.] Senator Hutchison, if you are amenable to that I can help you work to get the conception done and ready.

**Senator Hutchison:**

I would welcome that.

**Chairwoman Bustamante Adams:**

Are there any in support of S.B. 209 (R1)?

**Russell Smithson, representing the Southern Nevada Chapter, National Association of Industrial and Office Properties:**

We come to the table in support of S.B. 209 (R1). I think it is a good policy directive to try to bring talent to the state. We will support any amendments that the sponsor and Assemblywoman Kirkpatrick have discussed.

**Chairwoman Bustamante Adams:**

Are there any questions from the Committee members? [There were none.] Are there any others in support? [There was no one.] Are there any in opposition? [There was no one.] Are there any in neutral? [There was no one.] I will close the hearing on S.B. 209 (R1). Senator Hutchison, we can work on this in a few minutes, if you can wait. We will make sure to get it done, because time is of the essence.

I will move into the work session. The first bill up is Senate Bill 7 (1st Reprint). I will have our fiscal analyst go over the work session document.

**Senate Bill 7 (1st Reprint): Requires the Executive Director of the Department of Taxation to publish and periodically revise technical bulletins. (BDR 32-299)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The first bill on today's work session is Senate Bill 7 (1st Reprint). The work session document ([Exhibit C](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 7 (1st Reprint) was sponsored by the Senate Committee on Revenue and Economic Development, on behalf of the Department of Taxation. It was heard by this Committee on May 7. The bill requires the Executive Director of the Department of Taxation to prepare, or cause to be prepared, technical bulletins to educate the public on issues related to their businesses and the taxes administered by the Department, as well as on written opinions received by the Department from the Attorney General. The technical bulletins must be written in simple, nontechnical language.

The bill requires each proposed bulletin and any revisions to a bulletin to be submitted to the Nevada Tax Commission for approval before the bulletin or revised bulletin is published.

Testimony in support of the bill was provided by Ms. Contine from the Department, as well as Ms. Vilardo from the Nevada Taxpayers Association. There was no testimony in opposition or neutral, and no amendments were proposed to the bill.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 7 (R1).

ASSEMBLYMAN KIRNER MOVED TO DO PASS SENATE BILL 7  
(1ST REPRINT).

ASSEMBLYMAN STEWART SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS  
ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 7 (R1) and open the hearing on Senate Bill 8. I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 8: Clarifies the wholesale price upon which the tax on certain tobacco products is calculated. (BDR 32-300)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The second bill on today's work session is Senate Bill 8. The work session document ([Exhibit D](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 8 was sponsored by the Senate Committee on Revenue and Economic Development, on behalf of the Department of Taxation, and was heard by this Committee on May 7.

The bill changes the definition of the wholesale price for determining the tax on tobacco products other than cigarettes.

The bill clarifies that the wholesale price means the established price that is paid by a Nevada wholesaler, irrespective of whether the Nevada wholesaler is purchasing the tobacco product directly from the manufacturer or from an affiliate of the manufacturer.

Testimony in support of the bill was given by Mr. Nielsen and Ms. Contine from the Department of Taxation. Mr. Adler, representing the Reno-Sparks Indian Colony also testified in support. There was no testimony in opposition or neutral to the bill, and no amendments were proposed.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 8.

ASSEMBLYMAN KIRNER MOVED TO DO PASS SENATE BILL 8.

ASSEMBLYMAN STEWART SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 8 and open the hearing on Senate Bill 48. I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 48: Revises the composition of the Commission on Tourism.  
(BDR 18-289)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The third bill on today's work session is Senate Bill 48. The work session document ([Exhibit E](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.



Senate Bill 48 was heard by this Committee on May 7, and was sponsored by the Senate Committee on Revenue and Economic Development on behalf of the Commission on Tourism. The bill revises the composition of the Nevada Commission on Tourism by adding four ex officio, nonvoting members to the Commission. These four members would be the Chair of the Commission for Cultural Affairs, the Chair of the Board of Museums and History, the Chair of the Nevada Indian Commission, and the Chair of the Board of the Nevada Arts Council.

Testimony in support of the bill was given by Ms. Vecchio, Director of the Nevada Department of Tourism and Cultural Affairs, as well as Mr. Ostrovsky on behalf of the Commission for Cultural Affairs. There was no testimony in opposition or neutral to the bill, and no amendments were proposed.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 48.

ASSEMBLYMAN HARDY MOVED TO DO PASS SENATE BILL 48.

ASSEMBLYMAN FRIERSON SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 48 and open the hearing on Senate Bill 215. I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 215: Makes various changes relating to the taxation of property.**  
**(BDR 32-569)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The fourth bill on today's work session is Senate Bill 215. The work session document ([Exhibit F](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 215 was heard by this Committee on May 9, and was sponsored by Senator Parks on behalf of the Nevada Assessors Association. The bill provides for the following changes to the provisions governing county assessors:

- An appraiser that is certified by the Department of Taxation to perform the duties of an appraiser for the purposes of taxation on property is required to attend 36 hours of training every three years versus every five years under current law.
- If certain extenuating circumstances exist, the county assessor is authorized to waive the 10 percent penalty for the failure to report a mobile or manufactured home to the county assessor within 30 days, as is currently required by *Nevada Revised Statutes* (NRS) 361.5644.
- A qualified veteran or disabled veteran who wishes to transfer an exemption from the governmental services tax to his or her spouse must submit an affidavit of transfer to the Department of Motor Vehicles rather than to the county assessor.
- The June 30, 2013, expiration date for the 2 percent commission on personal property taxes and the net proceeds of minerals tax that county assessors may keep for the acquisition and improvement of technology, which was originally approved pursuant to Senate Bill No. 394 of the 73rd Session and subsequently extended by the Legislature during the 2007, 2009, and 2011 Sessions, is removed to allow the assessors to receive these technology funds permanently.

The overview of the bill and testimony in support was given by Ms. Shafe, the Clark County Assessor. Ms. Vilardo from the Nevada Taxpayers Association also testified in support. There was no testimony in opposition or neutral to the bill, and no amendments were submitted.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 215.

ASSEMBLYMAN HORNE MOVED TO DO PASS SENATE BILL 215.

ASSEMBLYMAN HARDY SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 215 and open the hearing on Senate Bill 216. I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 216: Revises certain procedures for the billing and collection of property taxes. (BDR 32-560)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The fifth bill on today's work session is Senate Bill 216. The work session document ([Exhibit G](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 216 was heard by this Committee on May 9, and was also sponsored by Senator Parks, on behalf of the county treasurers.

The bill authorizes the county treasurer to provide a tax bill in an electronic format, in lieu of mailing a paper bill, if requested by the property owner or holder of the mortgage. The bill clarifies that the notification required prior to the sale of a tax lien must be published in a newspaper at least once a week for four consecutive weeks, starting at least 22 days before the sale. The bill also provides that the county treasurer may accept payment for delinquent taxes on a property up until three days prior to a tax lien sale, as opposed to the current law which requires that the payment be received before the tax lien sale is advertised in the newspaper.

Senator Parks did provide introductory remarks on the bill. Ms. Davis, the Washoe County Treasurer, and Mr. Kramer, the Carson City Treasurer, provided an overview of the bill and testified in support. There was no testimony in opposition or neutral to the bill, and there were no amendments proposed.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 216.

ASSEMBLYMAN FRIERSON MOVED TO DO PASS  
SENATE BILL 216.

ASSEMBLYMAN HICKEY SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS  
ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 216 and open the hearing on Senate Bill 281.  
I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 281: Exempts certain property from taxation. (BDR 32-975)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The sixth bill on today's work session is Senate Bill 281. The work session document ([Exhibit H](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 281 was heard by this Committee on May 7, and was sponsored by Senator Kieckhefer.

The bill provides an exemption from property taxes for the buildings, furniture, equipment, and land used by the Thunderbird Lodge Preservation Society until June 30, 2033.

Testimony in support of the bill was given by Mr. Fischer, on behalf of the Thunderbird Lodge Preservation Society Board of Directors, as well as Senator Kieckhefer. Mr. Henderson, Executive Director of the Nevada League of Cities and Municipalities testified as neutral with respect to the bill, expressing concerns with respect to abatements or exemptions in general. There was no testimony in opposition to the bill, and there were no amendments proposed.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 281.

ASSEMBLYMAN KIRNER MOVED TO DO PASS SENATE BILL 281.

ASSEMBLYMAN GRADY SECONDED THE MOTION.

**Chairwoman Bustamante Adams:**

Are there any questions on the motion.

**Assemblywoman Benitez-Thompson:**

Thank you, Madam Chairwoman. I have actually more of a comment. I am very much in support of this bill. I know we would be helping the Thunderbird Lodge, so they do not have to pay out this tax, then submit for a refund, and wait years to get it back, which ties their hands fiscally. My hope would be that the Thunderbird Lodge, like other organizations that have exemptions (Camp Fire Girls, the YMCA, and Salvation Army), considers accessibility for the folks who tend to be my constituents, such as those in Sun Valley and old Northwest Reno, and with some of their programming will help with admissions. Maybe they can be more accessible and consider some of the pricing in school programs, so it can really be accessible to all folks, not just those who can afford the price for admission. We are helping them; I want them to help us.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

[([Exhibit I](#))] was presented but not discussed and is included as an exhibit for the meeting.] I will close the hearing on S.B. 281 and open the hearing on Senate Bill 509. I will turn it over to our fiscal analyst, Mr. Nakamoto.

**Senate Bill 509:** Revises provisions governing taxes on transient lodging.  
(BDR S-1198)

**Michael Nakamoto, Deputy Fiscal Analyst:**

The seventh bill on today's work session is Senate Bill 509. The work session document ([Exhibit J](#)) is located in Nevada Electronic Legislative Information System for the members of the public, as well as those listening on the Internet. The members of the Committee also have the work session document in their binders.

Senate Bill 509 was heard by this Committee on May 7, and was sponsored by the Senate Committee on Finance.

The bill removes the requirement that the 2.5 percent room tax rate imposed within the City of Sparks pursuant to Assembly Bill No. 205 of the 72nd Session must expire upon the repayment of certain general or special obligation bonds. The bill also provides that the imposition and collection of this 2.5 percent rate after the repayment of certain general or special obligation bonds, as prohibited by A.B. No. 205 of the 72nd Session, is authorized, ratified, approved, and confirmed in all respects pursuant to this bill.

Testimony in support of this bill was given by Senator Smith, as well as Mayor Geno Martini and Councilman Ron Smith from the City of Sparks, Mr. Ascuaga from John Ascuaga's Nugget, Mr. Young from Great Basin Brewery, Mr. Ferraro on behalf of the Nevada Resort Association, Mr. Scolari on behalf of the Reno-Sparks Convention and Visitors Authority, Mr. Abney on behalf of The Chamber of Reno/Sparks and Northern Nevada, and Mr. Henderson on behalf of the Nevada League of Cities and Municipalities. There was no testimony in opposition or neutral to the bill, and there were no amendments proposed.

If anyone has any questions about the work session document, I will answer them at this time.

**Chairwoman Bustamante Adams:**

Are there any questions from the members of the Committee on the work session document?

**Assemblyman Hickey:**

I would just say that we are calling this an honest clerical mistake, and that the city discovered it, owned up to it, and also did not spend the money, which I think is admirable. I think this deserves our support.

**Chairwoman Bustamante Adams:**

Are there any other questions from the members of the Committee on the work session document? [There were none.] I will entertain a motion to do pass on S.B. 509.

ASSEMBLYMAN GRADY MOVED TO DO PASS SENATE BILL 509.

ASSEMBLYMAN STEWART SECONDED THE MOTION.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE WAS ABSENT FOR THE VOTE.)

**Chairwoman Bustamante Adams:**

I will close the hearing on S.B. 509. That ends our work session.

I will ask Assemblyman Kirner to do the floor statement on Senate Bill 7 (1st Reprint), Assemblyman Stewart to do the floor statement on Senate Bill 8, Assemblyman Hardy to do the floor statement on Senate Bill 48, Assemblywoman Neal to do the floor statement on Senate Bill 215, Assemblyman Frierson to do the floor statement on Senate Bill 216, Assemblyman Grady to do the floor statement on Senate Bill 281, and Assemblyman Hickey to do the floor statement on Senate Bill 509.

Is there any public comment in Las Vegas or Carson City? [There was none.]  
As a reminder, we do have a work session at 1:30 p.m. tomorrow. The documents have been emailed to you. If you have any questions on the bills please let me know. The meeting is adjourned [at 6:26 p.m.].

RESPECTFULLY SUBMITTED:

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Gina Hall  
Committee Secretary

APPROVED BY:

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Assemblywoman Irene Bustamante Adams  
Chairwoman

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

**EXHIBITS**

**Committee Name:** Committee on Taxation

**Date:** May 15, 2013

**Time of Meeting:** 6:03 p.m.

<b>Bill</b>	<b>Exhibit</b>	<b>Witness / Agency</b>	<b>Description</b>
	A		Agenda
	B		Attendance Roster
S.B. 7 (R1)	C	Michael Nakamoto	Work Session Document
S.B. 8	D	Michael Nakamoto	Work Session Document
S.B. 48	E	Michael Nakamoto	Work Session Document
S.B. 215	F	Michael Nakamoto	Work Session Document
S.B. 216	G	Michael Nakamoto	Work Session Document
S.B. 281	H	Michael Nakamoto	Work Session Document
S.B. 281	I	Senator Ben Kieckhefer	Email from Bill Watson
S.B. 509	J	Michael Nakamoto	Work Session Document