

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

**Seventy-Seventh Session  
April 11, 2013**

The Committee on Taxation was called to order by Chairwoman Irene Bustamante Adams at 1:44 p.m. on Thursday, April 11, 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 Peggy Pierce, Vice Chairwoman  
Assemblywoman Teresa Benitez-Thompson  
Assemblyman Jason Frierson  
Assemblyman Tom Grady  
Assemblyman Crescent 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:**

None

**GUEST LEGISLATORS PRESENT:**

None



**STAFF MEMBERS PRESENT:**

Michael Nakamoto, Deputy Fiscal Analyst  
Gina Hall, Committee Secretary  
Colter Thomas, Committee Assistant

**OTHERS PRESENT:**

Gary R. Schmidt, Private Citizen, Dayton, Nevada

**Chairwoman Bustamante Adams:**

Today we have a work session. We have six bills. I want to remind those in the audience today that the Committee does not take testimony during the work session. We do, however, have a portion in our public comment where you will be allowed to come up.

I will open the hearing on Assembly Bill 26. I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 26:** Reduces the statutory rate of depreciation applicable to improvements made on real property for the purpose of determining the taxable value of the property. (BDR 32-258)

**Michael Nakamoto, Deputy Fiscal Analyst:**

The first bill on today's work session is Assembly Bill 26. The work session document ([Exhibit C](#)) is located in Nevada Electronic Legislative Information System (NELIS) 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.

Assembly Bill 26 was heard by this Committee on February 26, and was sponsored by this Committee on behalf of the Nevada League of Cities and Municipalities (NLC&M).

Assembly Bill 26 would reduce the future rate of depreciation on an improvement made on real property from 1.5 percent to 1 percent for each year that the improvement ages after 2012. The bill does not affect the maximum rate of depreciation of 75 percent under current law, nor does it affect the rate of depreciation for any year prior to the effective date. There are two amendments that have been submitted to this bill.

The first amendment was submitted by Mr. Henderson on behalf of the NLC&M and would change various dates in the bill. Essentially the change in the

depreciation rate would take effect under the provisions the bill was drafted, beginning in fiscal year 2015. Mr. Henderson's amendment requests that this change take effect in fiscal year 2016.

The second amendment is a conceptual amendment that would require an appropriation of \$150,000 from the State General Fund to the Legislative Fund, for the purpose of contracting with a consultant to conduct a study of the effect of reducing the depreciation rate. The appropriation is required to be committed for expenditure by June 30, 2015, and any portion of the appropriated money remaining must not be spent for any purpose after September 18, 2015, and must be reverted to the State General Fund on or before that date.

There was also a concern brought up, not as a formal amendment, by Mr. Wilson, the Washoe County Assessor. He raised concerns on the determination of the age for determining when the depreciation would switch from 1.5 percent to 1 percent on a calendar year basis, as is drafted in the bill. Based on conversations your fiscal staff had with Mr. Wilson, he indicated that changing those dates to a fiscal year basis, to coincide with when the assessors actually do the assessment, would solve that issue.

If anybody has any questions about the work session document or the amendments 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 am going to take the second amendment, which turns it into a study, and I will entertain a motion to amend with the second amendment and refer to Ways and Means without recommendation.

ASSEMBLYMAN GRADY MOVED TO AMEND WITHOUT  
RECOMMENDATION AND REREFER ASSEMBLY BILL 26.

ASSEMBLYWOMAN BENITEZ-THOMPSON SECONDED THE  
MOTION.

THE MOTION PASSED UNANIMOUSLY.

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 26 and open the hearing on Assembly Bill 38. I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 38: Makes various changes concerning the abatement or deferment of certain taxes imposed on a new or expanded business. (BDR 32-296)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The next bill on today's work session is Assembly Bill 38. The work session document ([Exhibit D](#)) is located in Nevada Electronic Legislative Information System (NELIS) 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.

Assembly Bill 38 makes various changes concerning the abatement or deferment of certain taxes imposed on a new or expanded business. The bill was heard by this Committee on March 7 and was sponsored by this Committee on behalf of the Office of Economic Development (GOED).

Assembly Bill 38, as introduced, makes numerous changes to current law related to abatements or deferrals of taxes imposed on new or expanding businesses, including removing provisions allowing abatements to be granted to businesses that further the development and refinement of intellectual property, patents, or copyrights into commercial projects. [Continued to read from work session document ([Exhibit D](#)).]

On page 2 of your work session document ([Exhibit D](#)) are the amendments to this bill that have been presented for consideration. The first one would be an amendment to section 5 of the bill to reduce the minimum capital investment that must be made in larger counties and cities to become eligible for a property tax abatement, from \$50 million to \$5 million for new industrial and manufacturing businesses, and from \$5 million to \$1 million for new nonindustrial and nonmanufacturing businesses. The section would also be amended for the minimum capital investment that must be made in smaller counties and cities. For new industrial and manufacturing businesses the threshold would be reduced from \$5 million to \$1 million. For nonindustrial and nonmanufacturing businesses the threshold would be reduced from \$500,000 to \$250,000. In section 5 there would also be an amendment to reduce the maximum abatement of personal property taxes for businesses located in a foreign trade zone from 85 percent to 60 percent.

The next amendment would be to sections 6 and 7 of the bill. The definition that is located within these sections of "eligible property" currently reads that eligible property for deferrals, for sales and use tax, include building, equipment used by a public utility, equipment used for medical treatment, and machinery or equipment used in mining or gaming. The amendment would change this so

that the definition of eligible property would specifically exclude those items rather than include them.

The next amendment, which is not located within the bill, is an amendment that has been proposed to section 1 of *Nevada Revised Statutes* (NRS) 360.757. This section requires GOED to hold a public hearing before taking any action on an application for certain partial abatements of taxes. The amendment would require GOED to hold a public meeting instead of a public hearing.

The last amendment to the bill would be to amend any portion of either the bill or NRS where a condition for receiving a partial abatement of taxes must be met beginning on the date where a certificate of eligibility is issued, and instead require that the condition must be met beginning on the date that the abatement becomes effective. This is a change that is made throughout several portions of the bill. This particular amendment would pick up all the other references within NRS where this condition must be met. For example, if you have to have a certain number of employees, they have to be hired by the date that it becomes effective. That is just an example and I am not citing any particular section of NRS. There are eight different sections that are listed here. The proposed amendment would include any other sections that are not listed here, based on what is discovered and drafted by the Legal Division.

The last note that I would have for this particular bill is that it was declared eligible for exemption by the Fiscal Analysis Division on April 9.

If anybody has any questions about the work session document or the amendments 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 Hardy:**

Would you clarify where those amendments came from?

**Assemblywoman Kirkpatrick:**

I will take the blame. I did work with the Chairwoman and Mr. Hill on those amendments. I think it is important that we keep the foreign trade zone discussion going. I do not think it is perfect, but we still have time to work on it. I worked to address a lot of those. If there is anything specific I could speak to those.

**Assemblyman Hardy:**

The first two, you shrunk those numbers down quite a ways.

**Assemblywoman Kirkpatrick:**

From \$50 million to \$5 million?

**Assemblyman Hardy:**

Yes.

**Assemblywoman Kirkpatrick:**

This bill is going to go to the Assembly Committee on Ways and Means, because it is an abatement. In the last couple studies we have seen, the Pew study and the Angelou Economics study, we are really not competitive at \$50 million, so we are not getting those folks. This helps us get newer businesses to our state. We have discussed that for a couple of sessions. We do have time to go back and readdress those.

At least for myself, the foreign trade zone is a huge place where we want to be competitive in our state. I tried to work with Mr. Hill to clean it up as much as possible, knowing it is going to go to Ways and Means.

**Chairwoman Bustamante Adams:**

Are there any other questions from the members of the Committee? [There were none.] I will entertain a motion to amend without recommendation and refer to Ways and Means.

ASSEMBLYWOMAN PIERCE MOVED TO AMEND WITHOUT  
RECOMMENDATION AND REREFER ASSEMBLY BILL 38.

ASSEMBLYMAN HICKEY SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 38 and open the hearing on Assembly Bill 61. I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 61:** Makes various changes relating to economic development.  
(BDR 18-291)

**Michael Nakamoto, Deputy Fiscal Analyst:**

The next bill on today's work session is Assembly Bill 61. The work session document ([Exhibit E](#)) is located in Nevada Electronic Legislative Information

System (NELIS) 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.

Assembly Bill 61 was heard by this Committee on March 7 and was sponsored by this Committee on behalf of the Office of Economic Development (GOED). This bill makes various changes relating to economic development, including specifying that the Board of Economic Development must approve any partial abatement with a projected value to a single entity of \$250,000 or more, specifying that the Director of GOED may approve any partial abatement with a projected value to a single entity of less than \$250,000. [Continued to read from work session document ([Exhibit E](#)).]

The proposed amendments to this bill are on page 2 of the work session document ([Exhibit E](#)). The first amendment would delete section 2 of the bill, which had proposed to amend the definition of "regional development authority" in *Nevada Revised Statutes* (NRS) 231.009. In section 3, the proposed changes to subsections 7 and 8 of NRS 231.033 would also be removed. These proposed changes would have revised the guidelines for determining a quorum of the Board, and would have also revised the provisions relating to the calling of meetings of the Board in addition to the required quarterly meeting. This particular amendment would remove the proposed changes that were included in the bill as introduced.

In section 3, subsection 5, there would be specific language added that if the Governor designates a person to serve as a member of the Board on behalf of the Governor, the designated person who is chosen by the Governor will serve as the chair of the Board.

The next amendment would delete section 5 of the bill, which would have removed the word "abatements" from provisions contained within NRS 231.055.

The next amendments would be to section 7 of the bill. The first change would remove paragraphs (a) and (b) from subsection 2 of NRS 231.1577. Combined with the proposed additions to subsection 2 of section 7, this amendment would only allow counties and cities to apply for grants or loans from the Catalyst Fund.

The last amendment, also to section 7, would remove lines 44 and 45 on page 7, as well as lines 1 through 6 on page 8, to be consistent with the previously discussed amendment to section 7.

If anybody has any questions about the work session document or the amendments 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 amend and do pass A.B. 61.

ASSEMBLYMAN HICKEY MOVED TO AMEND AND DO PASS  
ASSEMBLY BILL 61.

ASSEMBLYMAN HARDY SECONDED THE MOTION.

**Chairwoman Bustamante Adams:**

Are there any questions on the motion?

**Assemblyman Grady:**

I would like to thank Mr. Hill for getting together with the Nevada Association of Counties (NACO) and the others to address my comments. I will be supporting the bill since he has visited with NACO and the others on the abatements.

THE MOTION PASSED UNANIMOUSLY.

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 61 and open the hearing on Assembly Bill 323. I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 323:** Provides a deduction from the payroll tax for newly hired employees under certain circumstances. (BDR 32-761)

**Michael Nakamoto, Deputy Fiscal Analyst:**

The next bill on today's work session is Assembly Bill 323. The work session document ([Exhibit F](#)) is located in Nevada Electronic Legislative Information System (NELIS) 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.

Assembly Bill 323 was heard by this Committee on April 4 and was sponsored by Assemblyman Paul Anderson. This bill would provide a deduction from the modified business tax on financial institutions and nonfinancial institutions for wages paid by an employer to its employees under certain conditions. The bill allows for a deduction of 100 percent of the wages paid by the employer to an



employee during each calendar quarter ending on or before June 30, 2015, if the employee is first hired by the employer on or after July 1, 2013. [Continued to read from the work session document ([Exhibit F](#)).]

There are no amendments to the bill. The only note that I would have is this bill was also declared eligible for exemption by the Fiscal Analysis Division on April 9. If anybody 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.] We did say this was eligible for exemption. Assemblyman Anderson commented that there was a bill on the Senate side as well. Hopefully they will work together to bring the language into a combined bill.

I will entertain a motion to refer to Ways and Means without recommendation.

ASSEMBLYMAN HARDY MOVED TO REREFER WITHOUT  
RECOMMENDATION ASSEMBLY BILL 323.

ASSEMBLYWOMAN PIERCE SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 323 and open the hearing on Assembly Bill 413. I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 413: Revises provisions relating to taxation. (BDR 32-1010)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The next bill on today's work session is Assembly Bill 413. The work session document ([Exhibit G](#)) is located in Nevada Electronic Legislative Information System (NELIS) 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.

Assembly Bill 413 was heard in this Committee on March 21 and was sponsored by this Committee. This bill authorizes the board of county commissioners in a county whose population is 700,000 or more to enact an ordinance that would impose an additional rate on motor vehicle fuels and/or special fuels sold in the county. The rate of the tax would be based on the

applicable federal, state, and local taxes currently levied on these fuels, annually adjusted by a percentage. [Continued to read from the work session document ([Exhibit G](#)).]

Starting on page 2 of the work session document ([Exhibit G](#)), toward the bottom of the page, are the amendments that have been submitted for this particular bill. The first amendment would be to require the board of county commissioners, if it enacts an ordinance imposing the additional tax, to base the new tax on all of the federal, state, and local taxes for motor vehicles and special fuels listed in section 1 of the bill, instead of allowing the board of county commissioners to choose which taxes would be indexed and which would not be indexed. [Continued to read from work session document ([Exhibit G](#)).]

The last two amendments to this bill that were submitted were submitted by the Nevada Taxpayers Association and the Regional Transportation Commission (RTC) of Southern Nevada and are of a more technical nature. The first of them would amend section 9 of the bill, which authorizes the issuance of revenue bonds by the RTC following the enactment of the taxes provided in section 1 of the bill, and it would amend paragraph (a) of subsection 2, of *Nevada Revised Statutes* (NRS) 373.131. I would note that the work session document actually says 371.131. This is a typographical error. It is actually NRS 373.131, and it would add the language that is provided on page 3 in green ([Exhibit G](#)).

The second amendment would amend subsection 2 of NRS 350.155, which currently exempts certain bonds from the requirements for municipalities to sell bond issuances through a competitive bid process, to remove paragraph (m) from the subsection, and that refers to revenue bonds that are sold pursuant to Chapter 373 of the NRS. The only other thing that I would note is that this bill is not currently eligible for exemption, but it is my understanding that it will be declared eligible for exemption by the Fiscal Analysis Division tomorrow.

If anybody has any questions about the work session document or the amendments 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 amend and do pass.

ASSEMBLYMAN FRIERSON MOVED TO AMEND AND DO PASS  
ASSEMBLY BILL 413.

ASSEMBLYMAN HORNE SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 413 and open the hearing on Assembly Bill 496.  
I will turn it over to our fiscal staff, Mr. Nakamoto.

**Assembly Bill 496: Makes various changes relating to the Clark County Sales  
and Use Tax Act of 2005. (BDR S-1068)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

The last bill on today's work session is Assembly Bill 496. The work session document ([Exhibit H](#)) is located in Nevada Electronic Legislative Information System (NELIS) 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.

Assembly Bill 496 was heard in this Committee on April 2, and was sponsored by this Committee. This bill makes various changes to the Clark County Sales and Use Tax Act of 2005, including specifying that the provision in the act that prohibits the use of this sales tax revenue from replacing or supplanting existing funding for the police department be suspended between July 1, 2013, and July 1, 2015. [Continued to read from work session document ([Exhibit H](#)).]

The amendments for consideration by the Committee on this bill are listed on page 2 of the work session document ([Exhibit H](#)). The first amendment would first authorize the Clark County Commission to enact an ordinance imposing an additional sales and use tax rate of up to 0.15 percent, effective October 1, 2013. If the County Commission enacts a rate that is smaller than the 0.15 percent, it would be permitted to impose the remainder of the rate at a later date. [Continued to read from work session document ([Exhibit H](#)).]

The other amendment that is for consideration in this work session is actually not listed in the work session document. It is the document brought forth by Mr. Hawkins from the National Association for the Advancement of Colored People, Las Vegas Branch #1111 ([Exhibit I](#)), that would require 7 percent of the proceeds from this rate to be used for body cameras. Though it is not attached to this work session document, that particular amendment is located in NELIS, and can be found in your binders.

If anybody has any questions about the work session document or the amendments 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? I will entertain a motion to amend and do pass with the first amendment.

ASSEMBLYMAN STEWART MOVED TO AMEND AND DO PASS  
ASSEMBLY BILL 496.

ASSEMBLYWOMAN BENITEZ-THOMPSON SECONDED THE  
MOTION.

**Chairwoman Bustamante Adams:**

Are there any questions on the motion?

**Assemblywoman Kirkpatrick:**

I would like to discuss the motion. There are a couple things that I want to clear up because there are a lot of crazy emails going around with incorrect information. Since I have been the biggest critic of it, I think I should clear some things up.

First off, this money does not go for other positions within the police department. This money is specifically meant for more officers. The emails that say this is going to be out there for everybody to use, civil employees, et cetera, is not true. For me the supplanting language is a tough one to give up. I believe it will keep the current officers that we have and allow for a minimum of 40 more officers to be put in place.

Second, I have spoken with [Clark County] Sheriff Douglas C. Gillespie and he has committed to work on the body cameras, which is a big concern for some of our colleagues' districts. I do not know if we could say 7 percent today, but I believe we can have further discussions on the Senate side about that specific number. I think it is important we recognize that this has to be part of that discussion.

Third, this by no means gets rid of the reporting issue or the penalty. If you do not spend it you can be assured, whether I am in the Legislature or a private citizen, that I am going to be telling someone. The language that we passed last session said if it is misspent, the county treasurer will take it all back and it will be disbursed to communities that can spend their money correctly. I have no problem clarifying that for anybody who wants to know.

Lastly, here is what I will say about the rate of 0.15 percent. In my mind, we have to be aware of sales tax rising; 8.25 percent is high, and one-eighth and one-eighth would have been higher. So, I think this gives the county the ability to make the hard decision, to decide whether or not the residents of Clark County want to do that. I believe there are a lot of folks that would like to see more officers. It is on the county, and it should be by two-thirds. If they cannot agree as a whole then they are in trouble. It is on them, and they cannot blame us anymore.

I wanted to clarify some of these issues because I am the biggest critic. I will be watching the first report and the last report as we go through this. I live in a city where we have 0.8 officers per 1,000 residents and that makes those of us in North Las Vegas pretty nervous. I believe they have one final chance to collect it, and I believe we have a penalty to take it from folks that do not spend it right.

I am more likely to support it knowing all those things, but I will be on the Senate side making sure we get more accountability.

**Assemblyman Frierson:**

I also wanted to point out the Sheriff of the department's interest and willingness to continue working with community policing, particularly in light of the possibility of expanding it. I think a crucial part of getting community buy-in is making sure we are partners with the community, and making sure we work hard to expand successfully and effectively. I think there is a lot of work and some training to be done to make sure that we do that. I think relationships with members of the community would be helpful on both sides.

**Assemblyman Kirner:**

I want some clarification. When we talk about 40 additional officers, are we talking about 40 additional officers in the field, not administrative?

**Chairwoman Bustamante Adams:**

Yes. Are there any additional comments from the members of the Committee on this motion? [There were none.] I want to make sure we are clear on the motion and the amendment, so I will have Mr. Nakamoto go over this.

**Michael Nakamoto:**

I just wanted to make sure that the motion in front of this Committee right now is for an amend and do pass with the amendments listed in the work session document, numbers one, two, and three, and that all of those provisions are included within that motion.

**Chairwoman Bustamante Adams:**

Thank you for the clarity.

THE MOTION PASSED. (ASSEMBLYWOMAN PIERCE VOTED NO).

**Chairwoman Bustamante Adams:**

I will close the hearing on A.B. 496. I will take public comment at this time. Is there anybody who would like to come forth in public comment?

**Gary R. Schmidt, Private Citizen, Dayton, Nevada:**

I am a California transplant, although I have lived in Nevada for 40 years now. I came here to speak on Assembly Bill 26, the adjustment to the statutory depreciation allowance for property tax assessment purposes.

To give you a little background on myself, I have a degree in economics and a year of graduate work at the University of California. I have owned, developed, and managed residential, commercial, and agricultural properties for over 45 years. I currently own over 40 parcels of property. The parcels are in four counties in Nevada and in three other states. I have also completed extended legal education courses in Nevada property tax law, the open meeting law, and the public records law. I have served for four years on the Washoe County Board of Equalization and heard thousands of appeals, including the controversial Incline Village appeals. Prior to serving on that board and subsequent to serving on the Board of Equalization, I have represented hundreds of other property owners and their parcels before county and state boards of equalization, as well as attended dozens of hearings before the Nevada Tax Commission and the State Board of Equalization on general property tax policy.

Having said all that, I had requested but was denied the opportunity to speak before there was a vote on A.B. 26, so I am going to take this opportunity to speak on the open meeting law of which I am a self-proclaimed expert.

Many legal counsels in this state call me for advice and consent in regard to that, as well as the public records law. I have sued counties, cities, and the State of Nevada numerous times under the open meeting law and the public records law, oftentimes successfully, but not always. The courts seem to favor the bureaucracy and the public sector that is government.

I understand the Legislature exempted themselves a long time ago from the open meeting law. There is a little, kind of watered down version floating around in this legislative session. There was a recent change to the open meeting law, where now all public bodies, except the Legislature, are required

to have public comments at the beginning of a meeting, at the end of a meeting, and on every action item.

This board here today is not in compliance, although you do not have to be, with the current law in regard to the open meeting law. You have public comment only at the end of the meeting, so it denied me the opportunity to give you the benefit of my experience and knowledge on A.B. 26.

Let me say that I support a further change to the open meeting law, from the change enacted in the last legislative session that required public comments at both ends. I believe that the open meeting law should require not only public comments at both ends of the meeting, but on every single action item.

I certainly feel, and I am supported in pushing for three decades, that the Legislature should repeal its exemption from compliance with the open meeting law, and should fully comply with the open meeting law, including the change that I also support and propose. I am not alone in supporting that change to requiring public comment on every action item before every public body.

In conclusion, let me just say that for far too long the Nevada Legislature has had the image, generally, or for the most part, as a back room good-old-boys-and-girls club that in general does not respect the public whom they are supposed to serve, but only just dances at the end of strings controlled by special interests and their lobbyists. The Legislature's self-exemption from the open meeting law is one of the primary causes of that public perception. Another one is truth ([Exhibit J](#)).

**Chairwoman Bustamante Adams:**

Are there any others in Las Vegas or Carson City who would like to provide public comment? [There was no one.] We are in recess [at 2:26 p.m.] until the call of the Chairwoman.

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[The Assembly Committee on Taxation was called back to order at 11:49 a.m. on Friday, April 12, 2013.] The meeting is adjourned [at 11:50 a.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:** April 11, 2013

**Time of Meeting:** 1:44 p.m.

<b>Bill</b>	<b>Exhibit</b>	<b>Witness / Agency</b>	<b>Description</b>
	A		Agenda
	B		Attendance Roster
A.B. 26	C	Michael Nakamoto	Work Session Document
A.B. 38	D	Michael Nakamoto	Work Session Document
A.B. 61	E	Michael Nakamoto	Work Session Document
A.B. 323	F	Michael Nakamoto	Work Session Document
A.B. 413	G	Michael Nakamoto	Work Session Document
A.B. 496	H	Michael Nakamoto	Work Session Document
A.B. 496	I	National Association for the Advancement of Colored People	Proposed Amendment
A.B. 26	J	Gary R. Schmidt	Prepared testimony