

**MINUTES OF THE  
SENATE COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT**

**Seventy-Seventh Session  
April 2, 2013**

The Senate Committee on Revenue and Economic Development was called to order by Chair Ruben J. Kihuen at 1:57 p.m. on Tuesday, April 2, 2013, in Room 2134 of the Legislative Building, Carson City, Nevada. The meeting was videoconferenced to Room 4412 of the Grant Sawyer State Office Building, 555 East Washington Avenue, Las Vegas, Nevada. [Exhibit A](#) is the Agenda. [Exhibit B](#) is the Attendance Roster. All exhibits are available and on file in the Research Library of the Legislative Counsel Bureau.

**COMMITTEE MEMBERS PRESENT:**

Senator Ruben J. Kihuen, Chair  
Senator David R. Parks, Vice Chair  
Senator Moises (Mo) Denis  
Senator Debbie Smith  
Senator Ben Kieckhefer  
Senator Michael Roberson  
Senator Greg Brower

**GUEST LEGISLATORS PRESENT:**

Senator James A. Settelmeyer, Senatorial District No. 17  
Senator Debbie Smith, Senatorial District No. 13

**STAFF MEMBERS PRESENT:**

Russell Guindon, Principal Deputy Fiscal Analyst  
Joe Reel, Deputy Fiscal Analyst  
Bryan Fernley-Gonzalez, Counsel  
Kevin Powers, Chief Litigation Counsel  
Mike Wiley, Committee Secretary

**OTHERS PRESENT:**

Grant Gabriel, Chair, Nevada Youth Legislature  
Ray Bacon, Nevada Manufacturers Association  
Craig Stevens, Nevada State Education Association

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Darrin Dykes, Friends of Academy for Career Education High School  
Bryan Wachter, Retail Association of Nevada  
Steve Hill, Executive Director, Office of Economic Development, Office of the Governor  
Richard C. Merritt, Elliott D. Pollack and Company  
Mike Kazmierski, President and CEO, Economic Development Authority of Western Nevada  
Robert Hooper, Executive Director, Northern Nevada Development Authority  
John L. Pfeifer, Western Pacific Regional Manager, Aircraft Owners and Pilots Association  
Stacy Howard, National Business Aviation Association  
Justine Harrison, Nevada Business Aviation Association  
Tim Cudney, Director of Tours and Flightseeing, Sundance Helicopter  
Bobbi Thompson, Airport Manager, Minden-Tahoe Airport  
Aaron West, NAIOP, Northern Nevada Chapter  
John Ramos, NAIOP, Southern Nevada Chapter  
Thomas J. Hall  
Richard McMillon, General Manager, Gulfstream Las Vegas Maintenance Service Center  
Edvin Mirzakhanian, Vice President and General Manager, Dassault Aircraft Services-Reno  
Allen B. Eggers, CFO, Western Jet Aviation  
Scott Lether, Manager, Drone America  
Geno Martini, Mayor, City of Sparks  
Ed Lawson, Councilman, Ward 2, City of Sparks  
Shaun Carey, City Manager, City of Sparks  
Stephen Ascuaga, COO, John Ascuaga's Nugget Casino Resort  
Tom Young, Brewmaster, Great Basin Brewing Company  
Justin Quinton, Owner, Cantina Los Tres Hombres  
Brett Scolari, Reno-Sparks Convention and Visitors Authority  
Greg Ferraro, Nevada Resort Association

**Senator Kihuen:**

I will open the hearing on Senate Bill (S.B.) 305.

**SENATE BILL 305**: Revises provisions relating to education. (BDR 34-694)

**Senator James A. Settelmeyer (Senatorial District No. 17):**

Senate Bill 305 deals with high school internships; it came from the Nevada Youth Legislature. Grant Gabriel is the author of this bill, and he will be presenting it with an amendment.

**Grant Gabriel (Chair, Nevada Youth Legislature):**

For the record, I am Grant Gabriel, Chair of the Nevada Youth Legislature, here to represent District 16 and the majority of the students in Nevada—the 70 percent who, according to the Nevada System of Higher Education, will not go to college, at least in the traditional sense—who still seek a higher level of training but in a trade. These jobs would be in manufacturing, construction or agriculture—Nevada’s future workforce.

Senate Bill 305 creates an internship program statewide with the focus in agriculture, construction and manufacturing. Section 1 lays out the purpose of the bill and subsection 1 lists the requirements for the program. Only students in eleventh or twelfth grades are eligible for the program at a minimum age of 16 years old. No student may receive more than one elective credit per year. Internships are allowed in either the public or private sector. The students must complete not less than 60 hours in their internship, and no credit will be given toward a required class. Section 1, subsection 1 has a proposed amendment, which allows students with interest in specific fields—like welding—to take a class prior to taking outside work. Section 1, subsection 2, is language authorizing the school board to create the internship with the approval of the State Board of Education. Section 1, subsection 2, paragraph (a), subparagraphs (1) through (4) lay out the rules for implementation by the school board and the procedures to be followed with the emphasis on agriculture, construction and manufacturing.

Section 1, subsection 2, paragraph (b) lays out the creation of a list of possible internships, approved by the school board, to let students know what companies offer an internship. Internships are not allowed outside the list. The amendment ([Exhibit C](#)) deletes section 1, subsection 3 and all of section 2. It eliminates the fiscal note on the bill and causes a rereferral of this bill to another committee.

**Senator Kihuen:**

This bill, with the amendment, will have to be rereferred to the Senate Committee on Education.

**Senator Parks:**

One of the concerns is workers' compensation insurance. Is it an issue you have looked into or that has come up in this program?

**Senator Settlemeyer:**

That part of the language needs to be deleted. It created a fiscal note from the Department of Taxation of \$200,000 which we deleted. Mr. Gabriel spoke to business leaders, and I will let him explain.

**Mr. Gabriel:**

The businesses I spoke to expressed interest in the concept, but they wanted to have the partnership between the school and their businesses. The business leaders want the interns, and they would be willing to take on the expense.

**Senator Kieckhefer:**

With the language being eliminated, does anything prevent a school district from waiving a credit requirement for graduation?

**Mr. Gabriel:**

If I understand your question, you ask whether anything prevents the school district from enacting this program on its own. My understanding is that a district has tried to implement similar programs, but we wanted to standardize it statewide so we could concentrate on the three areas of the bill. This bill sets the requirements needed to complete this type of internship.

**Senator Settlemeyer:**

Some of the school boards felt uneasy doing this without approval.

**Senator Kieckhefer:**

We appreciate your leadership on this bill.

**Senator Kihuen:**

Anyone who is in support of S.B. 305, please come to the table.

**Ray Bacon (Nevada Manufacturers Association):**

We support this bill.

**Craig Stevens (Nevada Education Association):**

We support the bill.

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**Senator Kieckhefer:**

Do you know if the districts have the ability to waive a credit hour for work outside of classroom instruction?

**Mr. Stevens:**

I do not know.

**Darrin Dykes (Friends of Academy for Career Education High School):**

We support this bill and the amendment.

**Bryan Wachter (Retail Association of Nevada):**

We are neutral on the bill because we think the tax abatement should be considered with all the other abatements from this Session.

**Senator Kihuen:**

I will close the hearing on S.B. 305.

SENATOR PARKS MOVED WITHOUT RECOMMENDATION TO REREFER  
S.B. 305 TO THE SENATE COMMITTEE ON EDUCATION.

SENATOR ROBERSON SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

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**Senator Kihuen:**

Our next bill will be Senate Bill 385.

**SENATE BILL 385**: Authorizes certain businesses to apply to the Office of Economic Development for a partial abatement from certain taxes.  
(BDR 32-822)

**Senator Michael Roberson (Senatorial District No. 20):**

I have prepared testimony ([Exhibit D](#)) to explain the history behind S.B. 385.

**Steve Hill (Executive Director, Office of Economic Development, Office of the Governor):**

The Governor's Office of Economic Development feels this is important legislation. Two years ago when the Legislature restructured economic development in the State, one of the initiatives was a study by the Brookings Institution and SRI International into what the opportunities are in Nevada. We asked them to target seven business sector opportunities in the State. The report listed 35 specific opportunities, two of which were in aerospace and defense. One dealt with unmanned aerial vehicles, and the other area was maintenance and repair operations for all types of aircraft.

We tend to think of commercial aircraft, but there are many other types of aircraft. This bill advances the opportunities in aerospace and defense for Nevada. We have strong assets in Nevada: geographic locations, important airports, tourism community and expertise. We have a significant obstacle to capitalize on the assets—the way we tax the industry. This bill would be an important part of taking advantage of the jobs opportunity in Nevada. We are looking at the supply chain in the aviation industry. It is a different approach from the way we normally supply abatements. We usually provide abatements to companies exporting their products and services out of the State; in this situation, we are providing financial help from government to a company competing with other Nevada companies.

This bill looks to develop a level playing field for the industry that is in keeping with the concept of an exemption and not abatement. We want all companies in the aviation maintenance or supply business to compete on a level playing field. Growth objectives attached to qualify for these abatements will be available for 10 years. The states around Nevada provide exemptions for these taxes, they are permanent exemptions. We need some certainty for the industry to feel comfortable moving their operations to Nevada.

**Senator Kihuen:**

Has there been a study on the economic impact this bill would have by providing the abatements?

**Mr. Hill:**

Yes, the person who put the study together is testifying today.

**Senator Kihuen:**

What other states are we competing against?

**Mr. Hill:**

We are relatively competitive with California—home of the aviation industry. Companies are looking around the Western states, so we looked at Oregon, Idaho, Utah, Arizona and to some extent Texas. The policy in this legislation allows us be competitive with a couple of states and somewhat competitive with a couple of others. Nevada’s biggest asset is the proximity to major markets from both the north and south. Most of the states we are competing with are close to one or the other, or they have to fly over the State to get there. This bill will allow us to be more competitive and more effective for companies—and also provide jobs in Nevada.

**Senator Kieckhefer:**

This bill relates to both sales and use taxes and personal property tax. Are the exemptions for personal property prevalent in the other states?

**Mr. Hill:**

Yes, they are, and the information we present next will answer your question.

**Richard C. Merritt (Elliott D. Pollack and Company):**

The aviation industry working group looked at this issue and, specifically, the competitive environment under which Nevada operates. In the handouts ([Exhibit E](#)), I am going to cover an analysis of the proposed aviation tax abatement program. There are two aspects to this bill; one is personal property taxes. Slide 2 shows the only two states that charge personal property taxes on aircraft are California and Nevada. It also shows the other states that charge personal property taxes and the states that have aircraft registration fees.

Slide 3 shows an aircraft with a value of \$5 million, which would be an older corporate jet aircraft, and what the aircraft’s tax or registration fee is by state. Slide 4 shows, by state, how parts and labor are exempted. Common carriers are scheduled airlines, and some states have extended the exemptions to charter-based aircraft. Nevada has no exemptions, making it less competitive.

Slide 5 offers a summary of the conclusions on [S.B. 385](#). This bill is important for jobs because the aviation industry has some of the highest wages for all industries. Slide 6 highlights Nevada’s overall competitiveness for business.

Slide 7 covers business incentives per capita. Slide 8 shows the Tax Foundation findings. Slide 9 covers our conclusions.

**Senator Smith:**

Does our position with capital-intensive manufacturing and labor-intensive manufacturing go directly to incentives in slide 7?

**Mr. Merritt:**

It is related to incentives because when one of these companies comes to Nevada and has to buy equipment, it has to pay sales tax and personal property tax, which is not exempted.

**Senator Smith:**

What about labor-intensive manufacturing; is it because we do not have a business tax and we are not unionized in this area?

**Mr. Merritt:**

That is a real benefit, but one issue is Nevada's high unemployment tax levied on businesses compared to adjoining states.

**Mike Kazmierski, (President and CEO, Economic Development Authority of Western Nevada):**

The importance of this bill is quality job creation; the aviation industry has huge growth potential. We are working with several prospects that are part of this sector. At a conference in South Carolina, a representative of one of the largest private jet manufacturing operations in the Country approached us. He was interested in growing his operation in Nevada. He expressed concern with Nevada's tax issues. We shared pending legislation that could possibly mitigate the tax issues.

If S.B. 385 passes, he would be interested, so it has a real impact on the prospects we are working with now. More important is the potential future growth of the State. The quality jobs growing nationally are in aerospace and unmanned vehicles; these are sectors in which we have a competitive advantage. If we can get our share of the industry and grow jobs, all Nevadans will benefit. From a competition perspective, we are looking at this as abatement. Since the states around us do exemptions, this is a move in the right direction.

**Robert Hooper (Executive Director, Northern Nevada Development Authority):**

We are in support of S.B. 385. Nevada needs to be on the short list of site selectors. If we do not have this bill, we do not get on the short list of a lot of companies. The aviation industry creates the right kind of jobs, and it is important to improve the median income in northern Nevada. Our No. 1 sector manufacturing is in aviation-related businesses. This bill would remove an obstacle that we run into with companies wanting to move to northern Nevada. This issue is not a metro problem; it also affects the rural areas. In our five-county region, we have six airports surrounded by industrial areas that need to be developed. The types of businesses attracted to these areas are aviation-related. In our rural areas, these businesses are important for jobs and additional tax revenue for the State.

When you look at the different types of aircraft housed at our airports and how much tax revenue comes in, the potential is unlimited. Douglas County receives \$300,000 a year in the general fund from personal property tax for housing five jets. The chart on Slide 3, Exhibit E, shows a \$5 million jet generates \$50,000 a year in tax revenue from the personal property tax. If we lower the threshold and bring in more jets to house, we would be able to generate a lot of tax revenue for the general fund. I have been involved with a company that wants to build a \$35 million plant within the region. The company wants to know where to park its corporate jet, and this is an issue that comes up in our discussions. If companies have to pay higher taxes than in Oregon and Idaho, it works against us. We need S.B. 385.

**Mr. Bacon:**

There are close to 38,000 manufacturing jobs in the State. The aviation and defense companies would create about 3,800 manufacturing jobs in that sector. Not all those people will be working in aerospace and defense, but the total impact of jobs in the State could be approximately 10 percent.

**John L. Pfeifer (Western Pacific Regional Manager, Aircraft Owners and Pilots Association):**

I furnished a support letter from the Aircraft Owners and Pilots Association (Exhibit F). We have had similar experiences in New York, Massachusetts, Maine, Florida and Idaho. This is a proven method for stimulating aviation business and creating jobs. In New York and Massachusetts, these revisions started as temporary, but both states have made them permanent. Maine enacted a similar measure 2 years ago with a 5-year sunset. It has been so

successful that this year, Maine is in the process of enacting a measure to make it permanent. In Portland, Maine, the Maine Aviation Corporation expects to grow its workforce from 62 to 100 positions. The Corporation is also building new maintenance hangars at the airport in Bangor, Maine. When the exemption was enacted in 2010, C&L Aerospace had 22 employees, and now it has 90 employees. The Company is building and leasing new hangars as well as an office building. Oxford Aviation plans to expand its facility and double its workforce from 40 to 80 employees.

**Stacy Howard (National Business Aviation Association):**

We have 9,500 member companies in our Association. Our companies range from single-pilot operations providing professional services to rural areas to larger corporations like John Deere. Deere's corporate flight department employs 18 professional pilots, 6 maintenance technicians and 4 administrative personnel. The pilots transport just-in-time parts to the field, such as the mines in Nevada that need parts for their equipment. Business users of aircraft outperform nonusers overall. Business aviation users had revenue increases of 116 percent—a 400 percent difference in earnings and a 500 percent increase in capitalization. These companies operate in a larger percentage of airports than the airlines and are considered the best places to work in the Nation. Aircraft give these businesses a competitive advantage in a global economy.

These are the businesses each state needs to attract, and Nevada is no exception. Oregon and Arizona have four to five times the economic impact in general aviation as Nevada. Jobs in these states have similar impacts over Nevada.

**Justine Harrison (Nevada Business Aviation Association):**

Our diverse members come from all regions of the State. Our aviation companies cover all aspects of the industry. We support S.B. 385. Nevada has similarities with Alaska in that we have a few concentrated population centers but not many cities in rural areas. The efficient way to reach many of these communities is by air service. Aviation is critical for the tourism industry; it includes people who purchase tours. We have numerous customers who attend sporting events and go to high-end tourism places, traveling by private aircraft. We have many multinational companies in the north and south which expect to travel by aircraft.

We have calls from companies that are considering basing their aircraft in Nevada. Typically, these would be large corporate jets out of California. Because of geographic proximity, they are interested in relocating from southern California to Las Vegas or from northern California to Reno. Oftentimes we lose these opportunities to Oregon and Arizona.

We also lose the rent on hangars and flight department office space, fuel sales, food, lodging and all of the supplemental services purchased from airports. Aircraft are being taken out of state for major repairs because of the sales and use tax exemptions in other states. Competitors in other states are targeting us by repairing aircraft from Nevada because of the sales and use tax. Repairs on a corporate jet can run into the hundreds of thousands of dollars.

These lost opportunities are lost jobs for highly skilled Nevadans in the aviation industry. We also have Air Force veterans trained as maintenance techs and pilots who will have to leave Nevada for jobs. The Nevada Business Aviation Association and its members want to contribute to economic recovery in the State, but we need your help in providing tools to help with the recovery.

**Senator Smith:**

We have been hearing about the sequestration affecting control towers at smaller airports. Have you assessed the potential impact?

**Ms. Harrison:**

The only information we have is the possibility of the Reno-Tahoe International Airport having to cut back on its tower hours. Nevada does not have any tower closings scheduled.

**Senator Kihuen:**

We need the Nellis Air Force Base veterans in Nevada, and I understand some have to leave the State to seek employment; they cannot put their training to use because we do not have the jobs available.

**Tim Cudney (Director of Tours and Flightseeing, Sundance Helicopters):**

I am also speaking on behalf of the Southern Air tour industry. We collectively fly 675,000 passengers a year, representing over 90 aircraft. We employ 750 people, and 70 percent of our business is international. We have to farm out major repairs outside of Nevada because of cost, but we prefer to keep it in Nevada. This bill would potentially help us grow our business.

**Bobbi Thompson (Airport Manager, Minden-Tahoe Airport):**

I am president of Nevada Airports Association, representing 44 rural airports in Nevada. When we fund airports, it is critical to find good tenants for our airports through commercial, manufacturing, aeronautical and business entities. This is how we support ourselves so we do not need to go back to the State or cities for money to fund shortfalls and maintain those airports. The airports are critical for emergencies and providing service to rural communities. We think these are good jobs, usually higher-paying, technical jobs, and we need to bring people with advanced degrees and higher skills into the State's workforce. Civil aviation generates 15.7 percent of the State's GDP. General aviation payroll is \$69,797,000 with 1,700 jobs in the aviation sector. Tourism and visitor expenditures add an additional 700 jobs and produce \$24 million in revenue. If you pass this bill, how many good jobs would it create?

**Aaron West (NAIOP, Northern Nevada Chapter):**

We ask the Committee to think of what would be the exponential effect of growing a particular sector, like aviation, and the impact it would have on the commercial real estate industry in creating jobs and industrial space. We are in support of S.B. 385.

**John Ramos (NAIOP, Southern Nevada Chapter):**

The industrial office sector vacancy rate continues to be high, but we are coming back. We need to be competitive so we do not lose office space to the out-of-state competition. Office development is a sector we need to highlight.

**Thomas J. Hall:**

I have been working on the education of our youth, helping young people to go into aviation, both as pilots and workers in the aerospace industry. I was cofounder of the University of Nevada, Reno (UNR), Aero Club, and we have been working with the group for 3 years. I have also been working with the dean at Truckee Meadows Community College Division of Applied Industrial Technologies, trying to set up airframe and powerplant (A&P) training sessions at the school. I am also working with Governor Brian Sandoval's Aerospace and Defense Sector Council. We are looking for an A&P shop classroom with hopes of building a facility at Reno/Stead Airport to accommodate the A&P program.

My focus is creating opportunities for the youth in our area to go into aviation. We are looking for young people who are interested in pursuing aviation as a career. The young people will need jobs when they graduate, so we start them

at 7 years old and give them a free flight. We have given over 600 flights to kids under the Young Eagles program. We have a lecture series and programs at UNR, but once they graduate, we need jobs for them. Senate Bill 385 is an opportunity to create jobs now but also jobs in the future.

**Richard McMillon (Vice President and General Manager, Gulfstream Las Vegas Maintenance Service Center):**

I am here because this legislation is important to me. My operation in Las Vegas employs 60 workers. It is a disadvantage for our competitors to have our airplanes based in Las Vegas and fly to California and other locations because of this incentive. Five of our locations are outside of Nevada where these incentives are in place. The average employee base is 450 workers at each location compared to our 60 workers.

**Edvin Mirzakhanian (Vice President and General Manger, Dassault Aircraft Services-Reno):**

We are an aircraft manufacturer, and we provide service and maintenance on our aircraft. Our main business is in Reno where we provide maintenance for Falcon corporate aircraft. Our facility in Reno started in 2009 with nine employees to support the West Coast Falcon fleet, and the facility has experienced some growth. We have grown 60 percent in revenue and 400 percent in head count. We are considering an expansion plan. To support our expansion plan, we are finding ourselves in a competitive disadvantage. We are competing with maintenance facilities based in states that offer tax exemptions for maintenance or used aircraft parts. We just lost a \$1.2 million job to Idaho from an operator in the Bay Area that did not want to pay the taxes. We have three Falcon aircraft based in Reno that leave the State to have their maintenance work done. We are in support of S.B. 385.

**Allen B. Eggers (CFO, Western Jet Aviation):**

I have prepared testimony ([Exhibit G](#)) favoring S.B. 385.

**Scott Lether (Manager, Drone America):**

I have a letter of support from Mike Richards ([Exhibit H](#)).

**Chair Kihuen:**

Is there any opposition? Anyone neutral on the bill?

**Mr. Wachter:**

We feel all the abatement bills need to be taken in context. When you add these bills to the others this body has heard, the fiscal impact is significant.

**Mr. Hill:**

I would add that the actions we are taking in Nevada with respect to the aerospace and defense industry are noticed. They are noticed outside of Nevada, and the policy decisions and the intentional outreach to this industry is important. This policy will pay dividends for the State and foster job creation.

**Chair Kihuen:**

We will close the hearing on S.B. 385 and open the hearing on Senate Bill 509.

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

**Senator Debbie Smith (Senatorial District No. 13):**

I present S.B. 509 and offer my prepared testimony ([Exhibit I](#)). The bill enables the transient lodging tax in the City of Sparks to continue to be collected and used for Victorian Square improvements.

**Senator Kieckhefer:**

Would the expansion of the tax be for downtown Sparks or would it go out into the other areas?

**Senator Smith:**

The bill identifies Victorian Square as the recipient of the improvements.

**Geno Martini (Mayor, City of Sparks):**

Senator Smith covered the bill very well, and as a reminder, it is not a new tax. We are currently collecting it for improvements and maintenance in downtown Sparks. We put millions of people into the area with our special events. We need revenue to maintain the space. The bill is specific to City of Sparks properties; the tax that is only collected from City of Sparks hotels and motels. It goes directly to Victorian Square.

**Ed Lawson (Councilman, Ward 2, City of Sparks):**

My passion, since being elected 2 years ago, is economic development. This money continues our economic development program. Our special events and

national events include the Best in the West Nugget Rib Cook-off and Hot August Nights. They bring people to our City from all over the world, and this money is extremely important.

**Senator Brower:**

I want to thank the City of Sparks for being here today. Details need to be worked out, but this bill makes sense.

**Senator Smith:**

We have additional businesses to testify, but it is important to hear from the other business owners who are also impacted by this bill.

**Shaun Carey (City Manager, City of Sparks):**

Our community has built a solid foundation of infrastructure to serve special events and to create tourism as part of the economy. Victorian Square needs investments, and this money is considered vital to constructing a safe and effective platform to serve the future needs of the Square.

**Stephen Ascuaga (COO, John Ascuaga's Nugget):**

We produce or coproduce every event on Victorian Square. We collaborate with events such as the Sparks Farmers Market and Hot August Nights, but we take the lead on the Star Spangled Sparks fireworks show and the Best in the West Rib Nugget Cook-off. John Ascuaga's Nugget supports S.B. 509. We believe in the nexus between the room tax and its designation to capital improvements for Victorian Square.

**Tom Young (Brewmaster, Great Basin Brewing Company):**

We have been in Victorian Square for 20 years and have seen the positive effects of the special events. The impact on tourism is huge since people come from all over the world.

**Justin Quinton (Owner, Cantina Los Tres Hombres):**

As a merchant on Victorian Square, I support S.B. 509 because the infrastructure and special events go hand in hand. We need the support.

**Brett Scolari (Reno-Sparks Convention and Visitors Authority):**

Our board is in support of S.B. 509.

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**Greg Ferraro (Nevada Resort Association):**

We strongly support the extension of S.B. 509.

**Senator Smith:**

I encourage your support of S.B. 509. The City of Sparks does a great job in Victorian Square.

**Chair Kihuen:**

I will close the hearing on S.B. 509. With no further business to come before the Senate Committee on Revenue and Economic Development, the meeting is adjourned at 3:42 p.m.

RESPECTFULLY SUBMITTED:

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Mike Wiley,  
Committee Secretary

APPROVED BY:

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Senator Ruben J. Kihuen, Chair

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

| <b><u>EXHIBITS</u></b> |                |   |  |   |
|------------------------|----------------|---|--|---|
| <b>Bill</b>            | <b>Exhibit</b> |   | <b>Witness / Agency</b>                | <b>Description</b>                                  |
|                        | A              | 1 |  | Agenda  |
|                        | B              | 7 |  | Attendance Roster                                   |
| S.B. 305               | C              | 2 | Grant Gabriel                          | Senate Bill 305 High School Internship Amendment    |
| S.B. 385               | D              | 1 | Senator Michael Roberson               | Testimony   |
| S.B. 385               | E              | 9 | Richard C. Merritt                     | Analysis of Proposed Aviation Tax Abatement Program |
| S.B. 385               | F              | 1 | Aircraft Owners and Pilots Association | Support for S.B. 385                                |
| S.B. 385               | G              | 2 | Allen B. Eggers                        | Testimony   |
| S.B. 385               | H              | 1 | Drone America                          | Letter of Support                                   |
| S.B. 509               | I              | 1 | Senator Debbie Smith                   | Testimony   |