

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

**Seventy-Eighth Session
March 5, 2015**

The Committee on Taxation was called to order by Chairman Derek Armstrong at 1:38 p.m. on Thursday, March 5, 2015, 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 www.leg.state.nv.us/App/NELIS/REL/78th2015. In addition, copies of the audio or video of the meeting may be purchased, for personal use only, through the Legislative Counsel Bureau's Publications Office (email: publications@lcb.state.nv.us; telephone: 775-684-6835).

COMMITTEE MEMBERS PRESENT:

Assemblyman Derek Armstrong, Chairman
Assemblyman Randy Kirner, Vice Chairman
Assemblywoman Teresa Benitez-Thompson
Assemblywoman Irene Bustamante Adams
Assemblywoman Olivia Diaz
Assemblywoman Jill Dickman
Assemblyman John Hambrick
Assemblyman Pat Hickey
Assemblywoman Marilyn K. Kirkpatrick
Assemblywoman Dina Neal
Assemblyman Erven T. Nelson
Assemblyman Glenn E. Trowbridge

COMMITTEE MEMBERS ABSENT:

None

GUEST LEGISLATORS PRESENT:

None



STAFF MEMBERS PRESENT:

Russell Guindon, Principal Deputy Fiscal Analyst
Michael Nakamoto, Deputy Fiscal Analyst
Gina Hall, Committee Secretary
Olivia Lloyd, Committee Assistant

OTHERS PRESENT:

Yolanda C. Jones, Purchasing and Contracts Manager, Purchasing and Contracts Division, City of Las Vegas; and representing Regional Business Development Advisory Council
Adleen B. Stidhum, Purchasing Manager, Purchasing and Contracts, Department of Administrative Services, Clark County; and representing Regional Business Development Advisory Council
Paul Moradkhan, Vice President, Government Affairs, Las Vegas Metro Chamber of Commerce
Deonne E. Contine, Executive Director, Department of Taxation

Chairman Armstrong:

[Roll was called and housekeeping items discussed.] Before we start today, I want to make an announcement that our schedule has changed. Next Tuesday, we will not have a Committee hearing, so that day you will be free from Taxation. We will be having a joint hearing tentatively scheduled for March 17, with the Senate Committee on Revenue and Economic Development, to go over the Executive Budget.

The first item on our agenda is Assembly Bill 116. I will open the hearing on A.B. 116.

Assembly Bill 116: Revises provisions governing the Regional Business Development Advisory Council for Clark County. (BDR S-263)

Assemblywoman Irene Bustamante Adams, Assembly District No. 42:

Assembly Bill 116 speaks to a very important issue to the state and to my constituents. It is the development of contracting opportunities for local businesses owned and operated by disadvantaged persons.

For those of you who are not familiar with the Regional Business Development Advisory Council (RBDAC) in Clark County, it was created by the Legislature in Assembly Bill No. 7 of the 20th Special Session in 2003.

The Regional Business Development Advisory Council is a group of public nonprofit and private companies that employ 500 or more employees in Clark County, working toward the common goal of promoting the participation of local businesses owned and operated by disadvantaged persons in contracting and procurement with government entities. Disadvantaged persons are defined in the original legislation as "a person who is a member of a racial or ethnic minority, female or physically disabled." The council has been functioning well for the last ten years; however, during the last interim Assemblywoman Dina Neal and I were approached about some cleanup amendments ([Exhibit C](#)) that will help the Council function more effectively.

In section 1, some of the original members named in 2003 no longer exist, so we are proposing to remove those names. In addition, there was a requirement in the previous legislation that required the entities to report dollars spent with the identified groups. This was a problem for the nonprofits, because they had sporadic attendance due to lack of full-time staff. We are recommending that they continue their participation as nonvoting members to alleviate the problem of getting a quorum, and removing the reporting requirements for those small nonprofits.

Section 2 clarifies that the Council is focused on helping businesses that are owned and operated by disadvantaged persons. It also clarifies what information is to be included in the Council's reports, and also converts the one-time reporting requirement to a biannual reporting requirement to the Legislature, which gets an update on January 15 before every session.

Last, section 3 simply waives the five-year limit on the reports to the Legislature. We think it is an important issue and it should not have that limit.

After the bill was introduced, there were some minor drafting amendments that were brought to my attention. I am requesting in the mock-up ([Exhibit C](#)), as stated, that we add Assemblywoman Dina Neal's name as a cosponsor, and the cleanup language recommended for consistency purposes.

That concludes my presentation. I have some individuals from the Council in Clark County available in Las Vegas, if you have specific questions about the Council. I also can take questions about the legislation.

Chairman Armstrong:

Are there any questions from the members of the Committee? Seeing none, I will take testimony. Is there anyone who would like to speak in support of A.B. 116?

Yolanda C. Jones, Purchasing and Contracts Manager, Purchasing and Contracts Division, City of Las Vegas; and representing Regional Business Development Advisory Council:

I am the chairperson of RBDAC, and I am here representing RBDAC in support of A.B. 116. In addition, Assemblywoman Bustamante Adams and Assemblywoman Neal have been working with RBDAC, assisting us in the cleanup amendments in order to address RBDAC's concerns and challenges, as previously stated by Assemblywoman Bustamante Adams. I want to take this opportunity to thank Assemblywoman Bustamante Adams and Assemblywoman Neal for supporting us in this effort.

In closing, on behalf of RBDAC, I encourage you to support this bill.

Adleen B. Stidhum, Purchasing Manager, Purchasing and Contracts, Department of Administrative Services, Clark County; and representing Regional Business Development Advisory Council:

I am the secretary of RBDAC. I am here representing RBDAC in support of A.B. 116. I would like to thank Assemblywoman Bustamante Adams and Assemblywoman Neal for working with RBDAC to support and propose the provisions and changes. Thank you to the Taxation Committee for allowing us to come before you, and we encourage your support.

Paul Moradkhan, Vice President, Government Affairs, Las Vegas Metro Chamber of Commerce:

The Las Vegas Metro Chamber of Commerce would like to offer its support of A.B. 116. We believe that RBDAC provides a very important economic development sector for our community in southern Nevada. The Metro Chamber, even though it is the state's largest business organization, does have members that engage with RBDAC and benefit from their good work in southern Nevada. We would like to thank Assemblywoman Bustamante Adams and Assemblywoman Neal for their effort to bring this legislation forward. We believe this will be beneficial as we talk about economic development and how to engage all sectors of our community to move the state forward.

Chairman Armstrong:

Is there anyone else who would like to speak in support of A.B. 116? Seeing no one, I will move to those neutral on A.B. 116. Would anyone like to speak neutral on A.B. 116? Seeing no one, we will move to those in opposition to A.B. 116. Would anyone like to speak in opposition to A.B. 116, in either Carson City or Las Vegas? Seeing no one, I will close the hearing on A.B. 116.

The next item on our agenda is the work session. I will open the hearing on Assembly Bill 57.

Assembly Bill 57: Revises provisions governing the taxation of purchases of direct mail. (BDR 32-306)

Michael Nakamoto, Deputy Fiscal Analyst:

The work session documents for the members of the Committee are located in your binders, behind the tabs for each bill ([Exhibit D](#), [Exhibit E](#), [Exhibit F](#), and [Exhibit G](#)). They are also available on the Nevada Electronic Legislative Information System (NELIS) if you prefer to look at them that way. The members of the Committee have them loose, but they are also available in a packet ([Exhibit H](#)) that has been provided to the members of the audience. For those of you who are following along in the packet, the work session document for Assembly Bill 57 is located on page 2 ([Exhibit H](#)).

Assembly Bill 57 was heard by this Committee on February 10, and it was sponsored by the Committee on behalf of the Department of Taxation. The bill revises various provisions contained within *Nevada Revised Statutes* (NRS) 360.281 governing the taxation of purchases of direct mail, to ensure continued compliance for the Streamlined Sales and Use Tax Agreement. Specifically, it is to standardize the treatment of direct mail that is purchased by someone who has a resale certificate or a direct pay certificate, or some other mechanism.

The testimony in support of the bill was provided by Ms. Contine, the Director of the Department of Taxation, as well as Deputy Director, Paulina T. Oliver. There was also testimony in support of the bill from Ms. Vilardo, from the Nevada Taxpayers Association, Mr. Griffin on behalf of Amazon.com, Mr. Bacon representing the Nevada Manufacturers Association, and Mary Lau from the Retail Association of Nevada.

There was testimony in opposition to the bill from Mr. Bedera on behalf of Amplify Relations.

There were some questions regarding local fiscal notes. Yolanda King, on behalf of Clark County, provided some feedback with respect to Clark County's fiscal note.

There are no amendments to the bill. With that, I will be glad to answer any questions.

Assemblywoman Benitez-Thompson:

I know that the testimony presented in opposition left a question about whether or not political mail was included, and it sounds like the intent is for political direct mail to be included. For the record, is that correct?

Michael Nakamoto:

Could we have Ms. Contine come to the table to answer that question?

Deonne E. Contine, Executive Director, Department of Taxation:

That is correct. It would be considered direct mail, or other mail advertising.

Assemblyman Kirner:

Could we have some clarification about the fiscal note?

Deonne Contine:

I believe the fiscal notes have been removed, or they are zero now. I checked today and I did not see any.

Chairman Armstrong:

We will verify that. Are there any other questions?

Assemblywoman Bustamante Adams:

My question is regarding Clark County and if there is no longer an issue on the fiscal note.

Michael Nakamoto:

To the questions raised by Assemblywoman Bustamante Adams and Assemblyman Kirner, I received a phone call shortly after the initial hearing from Yolanda King with Clark County, who had indicated that they believed they had made a mistake on the fiscal impact and were not particularly understanding what the bill was supposed to do. They had sought permission to remove the fiscal note. It has not been done, mostly because the Fiscal Analysis Division of the Legislative Counsel Bureau does not have a procedure by which to do that. We had asked them to put some information on the record in the form of a letter to the Chairman to remove that fiscal note, and to my knowledge that has not been done.

Russell Guindon, Principal Deputy Fiscal Analyst:

I want to clarify the statement with regard to the Fiscal Analysis Division not having a procedure in place. It is because of the way the law is written with regard to how we must obtain fiscal notes. Instead of allowing entities to revise their fiscal note after it is already in the system and the bill is in the legislative process, they must get the revised information to the Chair of

the Committee, or to staff, and then we can bring it forward during the Committee's business. It is not for lack of trying by Fiscal. We are restricted by that funny thing called *Nevada Revised Statutes*.

Assemblyman Kirner:

I will ask for some assistance from my colleagues here. Since we are in a policy committee, and really what we are more focused on here is the policy. Whether or not there is a fiscal note would sort itself out in terms of whether it gets re-referred to the Assembly Committee on Ways and Means. Do I have that right?

Russell Guindon:

Yes. What will happen is if you pass it out here in the policy committee, then the Fiscal Analysis Division will then look at it to see if it needs to be made eligible for exemption. I do not know if it already has been. Then they will determine whether it needs to be brought into the Assembly Committee on Ways and Means for further consideration with regard to the fiscal impact, not the policy.

Assemblywoman Kirkpatrick:

If I could ask our Fiscal staff, typically, unless it has an impact on the State, we do not consider the local governments, and once it is passed out of our house there is no way to get that back.

Assemblywoman Neal:

The county fiscal notes were saying that there is an impact, but we cannot ascertain it because we do not have the data as to how wide and broad this impact would be.

Chairman Armstrong:

I am going to pull A.B. 57 from the work session until we get clarification. I will close the hearing on A.B. 57 and open the hearing on Assembly Bill 70.

Assembly Bill 70: Provides for the administration and enforcement of excise taxes on medical marijuana. (BDR 32-322)

Michael Nakamoto, Deputy Fiscal Analyst:

Assembly Bill 70 was heard in this Committee on February 10, and was sponsored by this Committee on behalf of the Department of Taxation.

This bill provides for administrative and enforcement provisions related to the excise taxes on the sale of marijuana, edible marijuana products, and marijuana-infused products by medical marijuana establishments that

were originally approved by the Legislature in Senate Bill No. 374 of the 77th Session. The bill additionally removes provisions requiring the Department of Taxation to periodically review the excise tax rate and to provide recommendations to the Legislature relating to adjustments to the rate.

The testimony in favor of the bill was provided by Ms. Contine from the Department of Taxation, as well as Kiera Sears on behalf of Black Rock Nutraceuticals, LLC. There was testimony in support of the bill by Laura Freed, Deputy Administrator for Regulatory Services, Division of Public and Behavioral Health, Department of Health and Human Services. Ms. Freed proposed an amendment, which is attached to the work session document [([Exhibit E](#) or page 5, [Exhibit H](#))]. The amendment proposed to amend section 9 of the bill, to add a subsection 4 that would specify that multi-establishment facilities, as defined in subsection 5 of *Nevada Revised Statutes* (NRS) 453A.116, would be considered taxpayers for the tax.

At the hearing, Chairman Armstrong directed the Fiscal and Legal staff to review the amendment and to work with the parties as necessary. Based on the Legislative Counsel Bureau Legal Division's review of that amendment they determined the amendment was not necessary, and that the multi-establishment facilities were already covered under the definition of "taxpayer." This information was passed along to both Ms. Freed and Ms. Contine, and both of them were okay with not including the amendment if it was already covered in the provisions of the bill.

With that, I will answer any questions.

Assemblyman Nelson:

That is my only concern. The whole gist of this bill, as I understand it, is to make sure that these establishments are taxed. So where exactly does it say that one of these establishments is defined as a taxpayer?

Michael Nakamoto:

My understanding, in speaking with the Legal Division staff, was that the multi-establishment facilities were already engaging in the activities that are already defined in section 9. They are already acting as an independent laboratory, a cultivation facility, a facility for the production of edible marijuana products or marijuana-infused products, or a medical marijuana dispensary. Because they are already doing those as part of their licensing, even though they have a license that allows them to do multiples of those, the fact that they are engaging in that activity already covers them under that definition.

Assemblyman Nelson:

So that is what we are pinning everything on? Thank you.

Assemblywoman Kirkpatrick:

I apologize, I was not here for that hearing. Is this then considered a new tax, does it require a two-thirds vote, or is this just really some clarification?

Deonne E. Contine, Executive Director, Department of Taxation:

This is the Department's cleanup administrative bill from the implementation of the 2 percent last session. As you may remember, that bill passed out of the Assembly Committee on Judiciary, I think on the last day of the session. There were no general administrative processes within the bill that we would normally have in a tax chapter to require taxpayers to keep records and allows us to audit. That is the only thing that is happening here. We are just asking for those same types of procedures that we have in other Title 32 taxes. This will allow us to do the enforcement we need to do.

Assemblywoman Dickman:

I am just wondering why it requires a two-thirds majority if the tax was already passed.

Chairman Armstrong:

This does not require a two-thirds vote.

Assemblywoman Dickman:

It says in here that it does.

Chairman Armstrong:

Oh, it does, okay. It does not require a two-thirds vote to get out of Committee.

Michael Nakamoto:

To Assemblywoman Dickman's question, the bill does require a two-thirds to be adopted by the Legislature, due to the provisions of section 12 of the bill, which would allow the Department of Taxation, in the event that an audit conducted by the Department requires them to go outside of the state of Nevada to inspect documents or records. They are allowed to go back to the taxpayer and request reimbursement for the cost of conducting the audit. That is language, to my knowledge, consistent with other provisions in Title 32 relating to collection procedures and to taxes by the Department of Taxation. That is the only provision, to my knowledge, that requires the two-thirds, but it does not require a two-thirds to come out of this Committee.

Chairman Armstrong:

Thank you, and thank you for clarifying my misunderstanding as well. At this point, I will entertain a motion to do pass.

ASSEMBLYMAN KIRNER MOVED TO DO PASS
ASSEMBLY BILL 70.

ASSEMBLYMAN NELSON SECONDED THE MOTION.

Assemblywoman Kirkpatrick:

I reserve my right to change my vote on the floor. I am happy to get it out of Committee, but I want to reevaluate this bill since I was not here.

Assemblyman Hambrick:

Ditto. I will get it out of Committee, but most likely will not be in favor of it on the floor.

Assemblywoman Dickman:

Ditto.

THE MOTION PASSED UNANIMOUSLY.

Chairman Armstrong:

Let the record reflect that A.B. 70 passed. I will close the hearing on A.B. 70 and open the hearing on Assembly Bill 83.

Assembly Bill 83: Revises provisions relating to tobacco. (BDR 32-175)

Michael Nakamoto, Deputy Fiscal Analyst:

Assembly Bill 83 is the next bill in the work session document ([Exhibit F](#)). It begins on page six of the packet ([Exhibit H](#)). It was heard in this Committee on February 26, and was sponsored by this Committee on behalf of the Office of the Attorney General. It makes various changes to keep in compliance with the Tobacco Master Settlement Agreement.

It first expands the definition of "manufacturer" for the purposes of regulation of cigarettes and other tobacco products to include certain persons who produce, fill, roll, dispense, or otherwise manufacture cigarettes using certain commercial-grade cigarette rolling machines. The bill requires that a manufacturer must obtain a license from the Department of Taxation in order to operate a rolling machine for commercial purposes, and additionally provides for the seizure and destruction of a rolling machine that is operated illegally. The bill also removes provisions requiring certain tobacco manufacturers,

who are required to maintain a registered agent in Nevada solely to comply with the provisions of the Prevent All Cigarette Trafficking Act of 2009 [Title 15, Section 376(a)(1) of the United States Code], to obtain a state business license from the Office of the Secretary of State.

The testimony in support of the bill was provided by Mr. Kandt and Ms. Bunker from the Office of the Attorney General, as well as Mr. Conklin on behalf of the Reno-Sparks Indian Colony, Mr. Wachter on behalf of the Retail Association of Nevada, and Mr. Hackett, who was representing the Nevada Tobacco Prevention Coalition. No testimony was received in opposition or neutral to the bill.

There was an amendment [([Exhibit F](#) or page 8, [Exhibit H](#))] provided by the Attorney General's Office. This would amend section 3, which deals with the exemption from the state business license, to change the threshold to whether the exemption should be granted from the citation of the federal law to that of *Nevada Revised Statutes* (NRS) 370.680, subsection 1, which is the state implementation of the federal law, and the specific requirement for these manufacturers to have a registered agent within the state.

With that, I will answer any questions.

Chairman Armstrong:

Are there any questions? Seeing none, I will accept a motion to amend and do pass A.B. 83.

ASSEMBLYMAN HAMBRICK MOVED TO AMEND AND DO PASS
ASSEMBLY BILL 83.

ASSEMBLYWOMAN DICKMAN SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

Chairman Armstrong:

I will close the hearing on A.B. 83 and open the hearing on Senate Bill 21.

Senate Bill 21: Revises provisions relating to certain taxes imposed on special fuels. (BDR 32-381)

Michael Nakamoto, Deputy Fiscal Analyst:

Senate Bill 21 was heard in this Committee on March 3 and was sponsored by the Senate Committee on Revenue and Economic Development, on behalf of the Department of Motor Vehicles.

The bill makes various clarifications to the provisions that were originally approved by the Legislature in Assembly Bill No. 413 of the 77th Session, this being the Clark County fuel tax indexing bill. This basically deals with the provisions that provided for a refund mechanism for special fuel taxes that were paid in Clark County, but for taxes for fuel used outside of the state. It clarifies that the users of the special fuel may apply to the Department of Motor Vehicles for a refund of local special fuel taxes for fuel use outside of the state, and it additionally removes provisions that require the Department to determine whether a special fuel user owes additional amounts of taxes based on the rates imposed.

The testimony in support of the bill was provided by Mr. Seidel from the Department of Motor Vehicles, as well as Mr. Hildebrand on behalf of the Nevada Trucking Association. There was no other testimony on the bill, and there were no amendments [([Exhibit G](#) or page 9, [Exhibit H](#))].

With that, I will answer any questions.

Assemblywoman Kirkpatrick:

I just want to be clear. I think I understand why we are trying to do this, to clean up Assembly Bill No. 413 of the 77th Session, but what happens if we do not do it? I want to be clear where the money goes, because if the money goes to the Highway Fund, I would like to reserve my right to change my vote on the floor.

Michael Nakamoto:

This deals specifically with the indexed rates that are imposed in Clark County, pursuant to the legislation from the 77th Session, and does not affect any distributions to the Highway Fund.

Assemblyman Nelson:

My understanding is that one of the main purposes of this bill is to make it optional, rather than mandatory, for the truckers to request a refund, and part of the reason is that there is a \$100 fee to request the refund, and if their refund is less than the \$100 fee, there is no sense in doing it. Is that correct?

Michael Nakamoto:

To my knowledge, that is correct.

Assemblywoman Benitez-Thompson:

For clarification, who collects the \$100 fee currently?

Michael Nakamoto:

The fee is collected by the Department of Motor Vehicles, and it is used for the administration of the refund program.

Russell Guindon, Principal Deputy Fiscal Analyst:

If I may comment as the Legislative Counsel Bureau Fiscal Division staff involved with Assembly Bill No. 413 of the 77th Session, the refund provisions that are in here that are related to the Clark County fuel tax indexing provisions were something that came into the bill late during session. When the Department of Motor Vehicles went to implement those provisions we found that they met with your Fiscal staff and Legal staff throughout the interim to work on what that language was, and then what they were going to actually implement. We met with members of the Nevada Trucking Association and other fuel consumers, as well as Clark County Regional Transportation Commission representatives and their bond counsel. This is the bill that came out of that, with regard to lining up what was needed to be in the law to match what the regulations made during the interim were, to implement the provisions of A.B. No. 413 of the 77th Session. I hope that helps the members of the Committee with regard to what the bill was. Mr. Nakamoto is right that the \$100 was put into A.B. No. 413 of the 77th Session, and it is in there that the entity pays the \$100 when they are making their request for the refund of the fuel taxes under the Clark County fuel tax indexing provisions.

Chairman Armstrong:

At this point I will entertain a motion to do pass S.B. 21.

ASSEMBLYWOMAN DICKMAN MOVED TO DO PASS
SENATE BILL 21.

ASSEMBLYMAN HAMBRICK SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

Assemblywoman Kirkpatrick:

I still want to reserve my right to change my vote on the floor.

Chairman Armstrong:

So noted. I will close the hearing on A.B. 83.

At this point, I will assign floor statements for the previous three bills. Assemblyman Trowbridge will be assigned Assembly Bill 70. Assembly Bill 83 will be assigned to Assemblywoman Diaz. Assemblywoman Neal will be assigned Senate Bill 21.

At this point, I will entertain a motion to suspend Rule 57, subsection 4 of Assembly Resolution 1—absent unanimous consent to waive the waiting period, a committee may not take final action on a bill or resolution until at least 24 hours after the close of the hearing on a bill or resolution—so we can work session Assembly Bill 116. Do I have a motion?

ASSEMBLYMAN KIRNER MOVED TO SUSPEND
ASSEMBLY RESOLUTION 1, RULE 57, SUBSECTION 4.

ASSEMBLYWOMAN KIRKPATRICK SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

I will now open the hearing on Assembly Bill 116 for a work session.

Assembly Bill 116: Revises provisions governing the Regional Business Development Advisory Council for Clark County. (BDR S-263)

Michael Nakamoto, Deputy Fiscal Analyst:

There is no work session document for Assembly Bill 116. It was heard in this Committee today and is sponsored by Assemblywoman Bustamante Adams. It revises provisions governing the Regional Business Development Advisory Council for Clark County. As was noted in the testimony, this Council was created by the Legislature, pursuant to Assembly Bill No. 7 of the 20th Special Session in 2003. The bill makes various changes to the composition of the Council and changes some of the reporting requirements related to the Council.

The amendment ([Exhibit C](#)) submitted by Assemblywoman Bustamante Adams is in your Committee binders, and is also located on the Nevada Electronic Legislative Information System (NELIS). This particular amendment changes some of the language in subsection 2, to standardize the language throughout that section, and it adds Assemblywoman Neal as a cosponsor of the bill.

With that, I will answer any questions.

Chairman Armstrong:

At this point I will entertain a motion to amend and do pass A.B. 116.

ASSEMBLYMAN HICKEY MOTIONED TO AMEND AND DO PASS
ASSEMBLY BILL 116.

ASSEMBLYMAN TROWBRIDGE SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

Assemblywoman Bustamante Adams will be assigned the floor statement.

I will close the hearing on A.B. 116. That concludes our agenda. I will open it up for public comment. Would anyone like to speak in public comment, either here in Carson City or in Las Vegas? Seeing none, I will close public comment. We are adjourned [at 2:15 p.m.].

RESPECTFULLY SUBMITTED:

Gina Hall
Committee Secretary

APPROVED BY:

Assemblyman Derek Armstrong, Chairman

DATE: _____

EXHIBITS

Committee Name: Committee on Taxation

Date: March 5, 2015

Time of Meeting: 1:38 p.m.

Bill	Exhibit	Witness / Agency	Description
	A		Agenda
	B		Attendance Roster
A.B. 116	C	Assemblywoman Irene Bustamante Adams	Amendment
A.B. 57	D	Michael Nakamoto Fiscal Analysis Division	Work Session Document
A.B. 70	E	Michael Nakamoto Fiscal Analysis Division	Work Session Document
A.B. 83	F	Michael Nakamoto Fiscal Analysis Division	Work Session Document
S.B. 21	G	Michael Nakamoto Fiscal Analysis Division	Work Session Document
	H	Michael Nakamoto Fiscal Analysis Division	Work Session Document Packet