

**MINUTES OF THE
SENATE COMMITTEE ON FINANCE**

**Seventy-Eighth Session
April 3, 2015**

The Senate Committee on Finance was called to order by Chair Ben Kieckhefer at 8:03 a.m. on Friday, April 3, 2015, in Room 2134 of the Legislative Building, Carson City, Nevada. The meeting was videoconferenced to Room 4412E 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 Ben Kieckhefer, Chair
Senator Michael Roberson, Vice Chair
Senator Pete Goicoechea
Senator Mark A. Lipparelli
Senator David R. Parks
Senator Joyce Woodhouse
Senator Aaron D. Ford

STAFF MEMBERS PRESENT:

Mark Krmpotic, Senate Fiscal Analyst
Alex Haartz, Principal Deputy Fiscal Analyst
Leandra Copeland, Program Analyst
Jaimarie Dagdagan, Program Analyst
Adam Drost, Program Analyst
Andrea McCalla, Program Analyst
Lona Domenici, Committee Manager
Emily Cervi, Committee Assistant
Trish O'Flinn, Committee Secretary

OTHERS PRESENT:

Steve Hill, Executive Director, Office of Economic Development, Office of the Governor
Terry Rubald, Chief Deputy Director, Local Government Services, Department of Taxation

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Dagny Stapleton, Deputy Director, Nevada Association of Counties
Deonne E. Contine, Executive Director, Department of Taxation

Chair Kieckhefer:

Due to unforeseen circumstances, Senate Bill (S.B.) 314 will be pulled from the agenda today. The bill is not currently exempt. We will reschedule the hearing.

SENATE BILL 314: Revises provisions governing certain health districts.
(BDR 40-957)

Chair Kieckhefer:

We will start with S.B. 93.

SENATE BILL 93 (1st Reprint): Authorizes certain businesses to apply to the Office of Economic Development for a partial abatement from certain taxes. (BDR 32-291)

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

There are three bills concerning abatements for businesses that are new to Nevada and expanding in Nevada. We are narrowing and targeting our approach to abatement policy in the State. The bills include the two on the agenda today and S.B. 74 which narrows abatements for companies paying less than the State minimum wage when the unemployment rate is below 6 percent in a county.

SENATE BILL 74 (1st Reprint): Revises provisions governing the abatement of certain taxes for economic development purposes. (BDR 32-293)

Senate Bill 93 targets the aviation industry. This industry has high paying jobs and many of these businesses have left the State due to the uncompetitive nature of our tax structure. This bill allows Nevada to be competitive with surrounding states. Senate Bill 93 will bring jobs back to Nevada in the repair and maintenance of aircraft and assist in bringing the unmanned aerial vehicle industry to the State.

New and expanding businesses would be eligible for the abatements. New businesses would be required to hire five employees and expanding businesses would have to hire three new employees. They must also meet additional

criteria which can be investment, ownership of personal property at a specific level, paying the State average wage or owning and developing intellectual property or patents. If these criteria are met, the abatements available include a sales tax abatement and a 50 percent personal property tax abatement. The duration of the abatements would be 20 years. Approximately \$665,000 in personal property taxes would be abated if 10 percent of the industry were eligible. Testimony presented earlier in the Session projected the effect of S.B. 93 to be \$1.1 million to \$4 million in additional tax revenue in the first year.

Senator Goicoechea:

One of the criteria in S.B. 93 is that the business will make a capital investment of at least \$250,000. That seems low. How did you reach that figure?

Mr. Hill:

The intent is to level the playing field for all businesses. There are many relatively small businesses in this industry. If they were to locate in another state, they would not pay that tax. The thresholds are low to attract the small businesses as well as the larger businesses.

Senator Goicoechea:

I understand the rationale. It just seems a little low.

Chair Kieckhefer:

The Senate Committee on Revenue and Economic Development vetted the policy; it passed out of Committee unanimously. There are different levels of investment targeted for different industries.

Terry Rubald (Chief Deputy Director, Local Government Services, Department of Taxation):

I will refer to the handout titled "Fiscal Note for SB 93, Estimated Aircraft Abatement" ([Exhibit C](#)). Please turn to page 2 of [Exhibit C](#) which shows the breakdown of the fiscal impact assuming 10 percent of eligible aircraft taxes are abated. Columns A and B list the number of aircraft in each county and their assessed value. The total number of locally assessed aircraft is 2,259 with an assessed value of \$405,691,374. Columns C, D and E contain Federal Aviation Administration registry data by county. Airplanes owned by corporations comprise 23 percent of the total and 77 percent are owned by individuals or partnerships. Column F is the average county tax rate and column G is the total

estimated tax. The amended fiscal note has been presented to show the delineation between total taxes due to the State and total taxes due to school districts. This is the data in columns H and I of page 2, [Exhibit C](#). Column N is calculated by multiplying the assessed value in column B by 10 percent, then multiplied by the average county rate in column F. For Carson City, the total amount of taxes estimated for abatement is \$16,627. The abatement is 50 percent of these taxes which is calculated in column O, or \$8,313 in Carson City. Column P is the estimated portion for the State, \$416; column Q is the estimated portion for the school district, \$1,770. The total abatement for the State, assuming 10 percent of aircraft would be eligible, is \$665,047.

Senator Goicoechea:

Would the majority of the taxes be abated by local government?

Ms. Rubald:

Yes.

Senator Goicoechea:

What would that amount be?

Ms. Rubald:

It would be about \$500,000.

Chair Kieckhefer:

The fiscal analysis of S.B. 93 indicated the increased revenue created by the abatement would readily outweigh the impact.

Is there anyone here to testify in favor of S.B. 93? In opposition? Is anyone here to testify neutral?

Dagny Stapleton (Deputy Director, Nevada Association of Counties):

The Nevada Association of Counties (NACO) is neutral in regard to S.B. 93. We are not opposed to tax abatements. However, although the counties are required to send a letter acknowledging the abatement, they have no choice but to grant the abatement. The counties would like to participate in the process of creating and granting abatements of their taxes.

Chair Kieckhefer:

We will close the hearing on S.B. 93 and open the hearing on S.B. 170.

SENATE BILL 170 (1st Reprint): Provides for a partial abatement of certain taxes for new or expanding data centers and related businesses in this State. (BDR 32-765)

Mr. Hill:

This bill contains targeted measures to retain and attract data centers and their customers to Nevada. States must decide if they will be home to the cloud computing industries and the jobs related to them. Surrounding states, notably Arizona, have created attractive environments for this industry. Arizona has zero tax for the data center industry. Senate Bill 170 keeps Nevada competitive. The bill would require data center companies and their tenants to invest at least \$50 million and the data center itself must employ 25 people to receive abatements for up to 10 years. If they invest at least \$100 million and employ 50 or more people, they would receive the same abatements for a period of up to 20 years. The investment includes the colocation tenants; the number of employees does not.

The abatements available for companies that meet these criteria include abatement of sales taxes except the 2 percent State portion and a 75 percent reduction in personal property tax. This bill would repeal sections of *Nevada Revised Statutes* (NRS) 274 dealing with data center abatements. The abatements currently in NRS 274 are based only on a \$100 million investment and are the same except the term is 15 years, rather than 10 or 20 years. The changes included in S.B. 170 lower the threshold of investment and create two periods of duration for the abatements.

For a \$250 million investment, there would be a \$1.2 million personal property tax abatement in the first year. Because the equipment depreciates quickly, the abatement would drop to about \$725,000 in the second year and \$440,000 in the third year. Currently, the industry is not sustainable in Nevada. The competitive landscape is changing dramatically. If S.B. 170 is not approved, it is likely the data center industry will leave Nevada within the next few years. Over the next 20 years, revenue projections are \$47 billion in investment in this industry. The growth of the industry and its concomitant tax revenue will easily overcome the fiscal impact of these abatements.

Chair Kieckhefer:

How do S.B. 170 and S.B. 93 fit within the State's economic development plan?

Mr. Hill:

Both of these initiatives directly target areas identified in the economic development plan. They were in the original plan released in 2012, and they have proven to be areas with the highest potential.

Chair Kieckhefer:

What will the \$47 billion worth of investment be in?

Mr. Hill:

The majority of that investment is the equipment that will be installed in the data centers.

Ms. Rubald:

I will refer to the document titled "SB 170, Exhibit 2 Revised 4/2/15" ([Exhibit D](#)). A revision was submitted to delineate the portion of the tax rate that goes to the school districts and to outline both the \$50 million level and the \$100 million level of investment. The first page is a summary of the detail in the following pages. Page 2 of [Exhibit D](#) is an example of a \$50 million investment in school district 1000 in Washoe County. In the section titled "Asset," the assumption was that, of a \$50 million investment, half would be in personal property; the remaining \$25 million would be allocated 25 percent to land and 75 percent to improvements. The abatement would apply to the \$25 million in personal property only. The taxes assessed in the first year would total \$640,500, less the abatement of \$240,187.50, for a total of \$400,312.50. Due to the steep depreciation of computers, the assessed taxes in the second year would be \$512,319.93, less the abatement of \$145,553.63, for a total of \$366,766.30. In the third year, the assessed taxes would be \$433,874.40, less the abatement of \$88,196.86, for a total of \$345,677.84. Pages 5 through 7 of [Exhibit D](#) outline the same process for a \$100 million investment. The summary on page 1 of [Exhibit D](#) shows the totals by year for each level of investment.

Chair Kieckhefer:

Would the abatement on personal property in this industry cycle every 3 years?

Ms. Rubald:

The tax bill to the taxpayer goes down over a 3-year period, but the amount retained by the local government is steady.

Chair Kieckhefer:

What is the impact of the sales tax abatement?

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

We do not analyze the fiscal impact on the sales tax because we do not collect the relevant data. The Department has data regarding sales taxes paid, but not related to property owned, for example. The tax return requests total taxable sales and the tax rate. Other economic analyses may be done outside of the Department of Taxation, but we only do an analysis based on the data we have.

Chair Kieckhefer:

Is there anyone here to testify in favor of S.B. 170? In opposition? Is anyone neutral?

Ms. Stapleton:

Although the counties must acknowledge the abatements, they do not have a say in granting the abatements. For the record, "NACO and the counties would like greater participation in the process."

Chair Kieckhefer:

As there are no further testifiers, we will close the hearing on S.B. 170.

We will now hear budget closings as detailed in "Senate Committee on Finance Closing List #3 April 3, 2015" [Exhibit E](#). The first budget is in the Department of Agriculture, Budget Account (B/A) 101-4540.

COMMERCE AND INDUSTRY

DEPARTMENT OF AGRICULTURE

AGRI - Plant Health & Quarantine Services — Budget Page AGRICULTURE-27
(Volume I)

Budget Account 101-4540

Adam Drost (Program Analyst):

This budget was not previously heard by the Committee. Fiscal staff is responsible for producing closing recommendations for this budget. The Plant Health and Quarantine Services provide entomology and plant pathology programs which detect, eradicate and prevent entry of plant diseases,

physiological plant disorders, pests and noxious weeds. The agency protects crops, livestock, public health, wildlife and water quality. Governor Brian Sandoval proposes to fund B/A 101-4540, which houses the State Entomologist and the State Plant Pathologist, entirely with General Fund appropriations.

No decision is required on enhancement units E-226, E-230 and E-231 as these items have corresponding decision units in B/A 101-4545 which is tentatively scheduled to close in Subcommittee on April 16. Fiscal staff will ensure the closing decisions made in that budget are accurately reflected in B/A 101-4540.

E-226 Efficient and Responsive State Government — Page AGRICULTURE-29
E-230 Efficient and Responsive State Government — Page AGRICULTURE-29
E-231 Efficient and Responsive State Government — Page AGRICULTURE-30

AGRI - Agriculture Registration/Enforcement — Budget Page AGRICULTURE-16
(Volume I)
Budget Account 101-4545

E-226 Efficient and Responsive State Government — Page AGRICULTURE-20
E-230 Efficient and Responsive State Government — Page AGRICULTURE-20
E-231 Efficient and Responsive State Government — Page AGRICULTURE-20

Fiscal staff notes that decision unit E-230 incorrectly added General Fund appropriations of \$19,466 in fiscal year (FY) 2016 and \$19,399 in FY 2017 instead of General Fund reductions. A technical adjustment has been made to correct that error. Other closing items include equipment replacement in E-710 and cost allocations in M-800, E-800 and E-804. These recommendations appear reasonable.

E-710 Equipment Replacement — Page AGRICULTURE-30
M-800 Cost Allocation — Page AGRICULTURE-28
E-800 Cost Allocation — Page AGRICULTURE-31
E-804 Cost Allocation — Page AGRICULTURE-31

SENATOR GOICOECHEA MOVED TO APPROVE B/A 101-4540 AS RECOMMENDED BY THE GOVERNOR, WITH THE GENERAL FUND ADJUSTMENTS NOTED BY FISCAL STAFF, AND TO GRANT FISCAL STAFF AUTHORITY TO MAKE OTHER TECHNICAL ADJUSTMENTS,

INCLUDING THOSE RELATED TO FUTURE CLOSING DECISIONS MADE
BY THE SUBCOMMITTEE ON B/A 101-4545.

SENATOR LIPPARELLI SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Mr. Drost:

The next item is B/A 101-4552.

AGRI - Pest, Plant Disease Noxious Weed Control — Budget Page
AGRICULTURE-33 (Volume I)
Budget Account 101-4552

This budget was not previously heard by the Committee. Fiscal staff is responsible for producing closing recommendations for this budget. In FY 2002, the Department of Agriculture consolidated fee-based, federally funded and reimbursable weed and pest control programs into this budget to isolate programs that do not require General Fund appropriation. As a result, this budget is funded almost entirely through U.S. Department of Agriculture (USDA) funds and reimbursements. Programs funded in this budget provide for the control of fire ants, ash borer, vertebrate pests and toadflax; the surveying of plant pathology, nematode, gypsy moth and nursery pests; and cost sharing of cooperative weed management.

In decision unit E-500, the Governor recommends merging the Mormon Cricket and Grasshoppers budget, B/A 101-4556, with B/A 101-4552, including Base Budget revenue and expenditures of \$293,635 in FY 2016 and \$291,337 in FY 2017 in decision unit E-900 and proposed expenditure authority of \$24,321 in FY 2016 and \$25,309 in FY 2017 in decision unit E-901. The Department indicates this recommendation is appropriate since both budgets are funded by USDA grants and use the same seasonal positions to perform insect surveys.

E-500 Adjustments To Transfer E900 — Page AGRICULTURE-35

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E-900 Transfer BA 4556 To BA 4552 — Page AGRICULTURE-36
E-901 Transfer BA 4556 To BA 4552 — Page AGRICULTURE-37

AGRI - Mormon Cricket & Grasshoppers — Budget Page AGRICULTURE-40
(Volume I)
Budget Account 101-4556

E-900 Transfer BA 4556 To BA 4552 — Page AGRICULTURE-41
E-901 Transfer BA 4556 To BA 4552 — Page AGRICULTURE-42

SENATOR GOICOECHEA MOVED TO APPROVE THE MERGER OF
B/A 101-4556 AND B/A 101-4552.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

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Mr. Drost:

Other closing items include cost allocation changes in decision unit E-804 of B/A 101-4552, and the transfer of positions to B/A 101-4545, the Agriculture Registration and Enforcement budget in decision unit E-920. There are corresponding decision units in B/A 101-4545 which will be heard later in the month by the Subcommittees.

E-804 Cost Allocation — Page AGRICULTURE-36
E-920 Transfer Two Positions From BA 4545 To BA 4552 — Page
AGRICULTURE-37

AGRI - Agriculture Registration/Enforcement — Budget Page AGRICULTURE-16
(Volume I)
Budget Account 101-4545

E-520 Adjustments To Transfer E920 — Page AGRICULTURE-21
E-920 Transfer From BA 4552 To BA 4545 — Page AGRICULTURE-24

Chair Kieckhefer:

We will defer to the Subcommittee on any substantive items.

SENATOR PARKS MOVED TO APPROVE DECISION UNIT E-804 IN B/A 101-4552 AS RECOMMENDED BY THE GOVERNOR, AND GRANT AUTHORITY TO FISCAL STAFF TO MAKE TECHNICAL ADJUSTMENTS INCLUDING THOSE RELATED TO THE MERGER OF THE MORMON CRICKET AND GRASSHOPPERS BUDGET, B/A 101-4556, WITH B/A 101-4552 AND FUTURE CLOSING DECISIONS MADE BY THE SUBCOMMITTEES ON THE AGRICULTURE REGISTRATION AND ENFORCEMENT BUDGET, B/A 101-4545.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Mr. Drost:

The next item is B/A 101-4556, Mormon Crickets and Grasshoppers.

This budget was not previously heard by the Committee. Fiscal staff is responsible for producing closing recommendations for this budget. Budget account 101-4556 was established in March 2004 and provides for the cooperative survey, suppression and control of Mormon crickets and rangeland grasshoppers on public and private lands. Funding is provided by USDA grants. This budget supports seasonal positions and related operations and equipment. There are no General Fund appropriations to this budget. Decision units E-900 and E-901 are recommendations to merge this budget account with B/A 101-4552 as discussed previously. Decision unit E-710 is the purchase of replacement equipment which appears reasonable.

E-710 Equipment Replacement — Page AGRICULTURE-41

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-4556 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT FISCAL STAFF AUTHORITY TO MAKE TECHNICAL ADJUSTMENTS.

SENATOR WOODHOUSE SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

We will now hear the Department of Education (NDE) budgets, starting with B/A 101-2611.

EDUCATION

K - 12 EDUCATION

NDE - School Health Education - AIDS — Budget Page K-12 EDUCATION-111
(Volume I)

Budget Account 101-2611

Andrea McCalla (Program Analyst):

This budget was not previously heard by the Committee. Fiscal staff is responsible for developing closing recommendations for this budget. The federal Coordinated School Health Education Program to Prevent the Spread of HIV/AIDS and other Sexually Transmitted Diseases (STDs) provides funds, through a cooperative agreement with the U.S. Centers for Disease Control and Prevention (CDC), to assist school districts develop comprehensive health education programs to prevent the spread of HIV/AIDS and other STDs. Grant funding also covers the cost of collecting data from school districts for inclusion in the biannual "Youth Risk Behavior Survey" report published by the CDC.

The Governor recommends a reduction in federal grant funding of \$27,112 in each year of the 2015-2017 biennium to eliminate authority for the federal Comprehensive School Health (CSH) grant. The Governor further recommends the budget account be eliminated beginning in the 2015-2017 biennium, due to the limited funding level of the federal CSH grant. This appears reasonable to staff.

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-2611 AS
RECOMMENDED BY THE GOVERNOR.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 101-2680.

NDE - Continuing Education — Budget Page K-12 EDUCATION-163 (Volume I)
Budget Account 101-2680

Ms. McCalla:

The Committee has not previously reviewed this budget. Fiscal staff is responsible for developing closing recommendations for this budget. The Continuing Education budget funds classes for adults to improve basic literacy skills, obtain the knowledge and skills necessary for employment and self-sufficiency, assist in the completion of secondary school education, and teach parents the educational skills necessary to become full partners in the education of their children.

The budget is funded primarily through a federal grant authorized by the Adult Education and Family Literacy Act of 1998. The General Fund appropriation in this budget, recommended at \$661,861 in each year of the biennium, represents the NDE share of the 25 percent State match and maintenance of effort (MOE) as required by federal law. The remaining MOE is met through matching funds provided by other State agencies receiving federal funding through Title II of the Workforce Innovation and Opportunity Act, and the 2014 reauthorization of the Adult Education and Family Literacy Act. This budget also contains the Adult Literacy program which is funded with 100 percent General Fund appropriations.

Funds in this budget are distributed competitively among community colleges, nonprofit organizations or used as administrative funding for the Adult High School Diploma program and high school equivalency programs. There are no major issues in this budget and staff recommends it be closed as recommended.

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-2680 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO FISCAL STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 101-2715.

NDE - Individuals With Disabilities (IDEA) — Budget Page K-12 EDUCATION-167
(Volume I)

Budget Account 101-2715

Ms. McCalla:

The Committee has not previously reviewed this budget. Staff is responsible for developing closing recommendations for this budget. The federal Individuals with Disabilities Education Act (IDEA) provides formula grants for states to increase performance of students with disabilities on statewide assessments. The formula allocation is based on the amount the state received from the 1990 IDEA grant funds, the state's general kindergarten through Grade 12 population and the number of children living in poverty within the state. Additionally, this budget administers the State program for students whose individualized education programs cannot be met in their home school districts.

The Executive Budget recommended federal grant funding of \$350,001 in FY 2016 and FY 2017 for the Nevada Alternate Assessment (NAA) contract. An error was made in constructing the budget and the funding should have been \$500,000 each year. Fiscal staff has made a technical adjustment in the amount of \$149,999 in each fiscal year to increase federal funding for the NAA. The increase is offset by a reduction in the Aid to Schools line item resulting in no net change in the special education category.

Decision unit E-492 recommends reduction of \$28,636 in funding for the federal Project Promises grant in FY 2016 and FY 2017 and to eliminate authority for the grant as it is no longer available.

E-492 Expiring Grant/Program — Page K-12 EDUCATION-169

The Governor recommends the transfer of federal grant funding totaling \$205,329 in FY 2016 and \$208,537 in FY 2017 as part of the NDE's reorganization. Three positions, one education programs professional, one fiscal/business professional trainee and one administrative assistant, and the associated operating costs will be moved from B/A 101-2719, District Support Services, to this budget.

E-505 Adjustments To E905 — Page K-12 EDUCATION-170

E-905 Trans District Support Svc 2719 To IDEA 2715 — Page K-12
EDUCATION-171

NDE - District Support Services — Budget Page K-12 EDUCATION-60 (Volume I)
Budget Account 101-2719

E-905 Trans District Support Svc 2719 To IDEA 2715 — Page K-12
EDUCATION-65

The Governor further recommends the funding source of the three positions be changed from 100 percent cost allocated reimbursements to 100 percent federal grant funds. With the recommended transfer, the positions would be directly funded from this budget rather than being funded through an allocation from the same grant in B/A 101-2719.

Decision unit E-710 is a request to fund replacement equipment using federal grant funds totaling \$5,775 in FY 2016 and \$1,103 in FY 2017.

E-710 Equipment Replacement — Page K-12 EDUCATION-170

Decision unit E-915 recommends the transfer of \$4 million of federal grant funding in each year of the 2015-2017 biennium from B/A 101-2715 to B/A 101-2709 as part of the department-wide reorganization.

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E-915 Trans IDEA 2715 To Early Childhood Ed 2709 — Page K-12
EDUCATION-171

NDE - Office of Early Learning and Development — Budget Page K-12
EDUCATION-126 (Volume I)
Budget Account 101-2709

E-915 Trans IDEA 2715 To Early Childhood Ed 2709 — Page K-12
EDUCATION-131

Decision unit E-942 recommends the transfer of federal grant funds totaling \$47,139 in FY 2016 and \$48,181 in FY 2017 from B/A 101-2715 to B/A 101-2712, Student and School Support.

E-942 Trans IDEA 2715 To Student School Supp 2712 — Page K-12
EDUCATION-172

NDE - Student and School Support — Budget Page K-12 EDUCATION-135
(Volume I)
Budget Account 101-2712

E-942 Trans IDEA 2715 To Student School Supp 2712 — Page K-12
EDUCATION-143

These recommendations appear reasonable to staff.

Chair Kieckhefer:

Is this a pass-through account for the federal funds coming in for special education?

Ms. McCalla:

Yes.

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-2715 WITH THE ADJUSTMENT TO INCREASE FUNDING FOR THE NEVADA ALTERNATE ASSESSMENT AND TO GRANT AUTHORITY TO STAFF TO MAKE OTHER TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR WOODHOUSE SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next items are accounts in the Department of Business and Industry (B&I) budget.

COMMERCE AND INDUSTRY

BUSINESS AND INDUSTRY

B&I - Occupational Safety & Health Enforcement — Budget Page B & I-102
(Volume II)

Budget Account 210-4682

Ms. McCalla:

The Committee has not previously reviewed this budget. Staff is responsible for developing closing recommendations for this budget. The Nevada Occupational Safety and Health Administration (OSHA) enforces standards promulgated under the Nevada Occupational Safety and Health Act. The State OSHA ensures safe and healthful working environments by conducting inspections and investigations. The program is responsible for employee safety and health complaint inspections, employee discrimination complaint inspections and industrial accident investigations. Mechanical Unit staff inspect boilers, elevators, pressure vessels and other similar equipment. The program is funded primarily through an allocation from Nevada's Fund for Workers' Compensation and Safety (FWCS). A smaller portion of funding is derived through license and inspection fee revenues and through federal grants from the U.S. Department of Labor.

Decision unit E-225 recommends creation of a special use category for the mechanical unit to increase transparency and accountability of the unit's operating expenditures. Transfer of nonpersonnel costs totaling \$220,671 in FY 2016 and \$226,705 in FY 2017 would be cost neutral to the Division.

E-225 Efficient and Responsive State Government — Page B & I-104

Decision unit E-226 recommends creation of a special use category for the U. S. Bureau of Labor Statistics to increase transparency and accountability. Transfer of nonpersonnel costs of \$22,024 in FY 2016 and \$22,265 in FY 2017 would be cost neutral to the Division.

E-226 Efficient and Responsive State Government — Page B & I-104

Decision unit E-227 recommends an allocation from the FWCS of \$71,710 in FY 2016 to fund the purchase of code books used by internal inspectors, and to be provided to the Office of the Secretary of State and the Department of Administration's Division of State Library and Archives as reference.

E-227 Efficient and Responsive State Government — Page B & I-104

As part of the Governor's major budget initiative for the B&I, the Executive Budget recommends an allocation from the FWCS of \$236,282 in FY 2017 to fund relocation costs of the OSHA's Las Vegas office in decision unit E-230. The Joint Subcommittees on General Government will develop its closing recommendation on this item when the B&I Administration budget is closed. Fiscal staff requests authority to make technical adjustments to this decision unit based on closing actions in the B&I Administration budget.

E-230 Efficient and Responsive State Government — Page B & I-105

Decision unit E-710 recommends an allocation of \$58,878 in FY 2016 and \$64,693 in FY 2017 for the replacement of computer equipment.

E-710 Equipment Replacement — Page B & I-106

Decision unit E-718 recommends an allocation of \$50,150 in FY 2016 and \$99,411 in FY 2017 for the replacement of agency-owned vehicles. Decision unit E-729 recommends an allocation of \$7,440 in FY 2016 and \$14,760 in FY 2017 to fund the cost of two new SUVs to meet the demand for required inspections.

E-718 Equipment Replacement — Page B & I-106

E-729 New Equipment — Page B & I-106

Decision unit E-804 recommends allocations from the FWCS totaling \$7,478 over the 2015-2017 biennium to fund increases in the Department of Administration's Division of Human Resource Management (DHRM) cost allocation for centralized personnel and payroll services.

E-804 Cost Allocation — Page B & I-107

Decision unit E-900 recommends the transfer of an administrative assistant position with associated personnel and operating costs of \$47,674 in FY 2016 and \$48,716 in FY 2017 from this account to B/A 210-4680, Industrial Relations. The position was previously transferred to the OSHA budget from the Division of Industrial Relations budget in the last biennium. However, the Agency indicates the position is needed to perform debt collection reporting in B/A 210-4680.

E-900 Transfer From BA 4680 To BA 4682 — Page B & I-107

B&I - Industrial Relations — Budget Page B & I-93 (Volume II)
Budget Account 210-4680

E-900 Transfer From BA 4680 To BA 4682 — Page B & I-100

These recommendations appear reasonable to staff.

SENATOR GOICOECHEA MOVED TO APPROVE B/A 210-4682 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO STAFF TO MAKE TECHNICAL ADJUSTMENTS BASED ON CLOSING ACTIONS IN THE B&I ADMINISTRATION BUDGET AND OTHER TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 210-4685.

B&I - Safety Consultation and Training — Budget Page B & I-110 (Volume II)
Budget Account 210-4685

Ms. McCalla:

Staff is responsible for developing the closing recommendations for this budget. The Safety Consultation and Training Section (SCATS) assists employers in developing and implementing effective safety and health programs to reduce and prevent workplace hazards. The SCATS is funded primarily through an allocation from the FWCS, and to a lesser extent, federal grant funds and fee revenue.

Decision unit E-230 relates to the centralization of the Las Vegas office. Fiscal staff requests authority to make technical adjustments to this decision unit based on closing actions in the B&I Administration budget.

E-230 Efficient and Responsive State Government — Page B & I-112

Computer replacement in decision unit E-710 and a cost allocation adjustment in decision unit E-804 appear reasonable to staff.

E-710 Equipment Replacement — Page B & I-112

E-804 Cost Allocation — Page B & I-113

SENATOR PARKS MOVED TO APPROVE B/A 210-4685 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS BASED ON CLOSING
ACTIONS IN THE B&I ADMINISTRATION BUDGET AND OTHER
TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 210-4686.

B&I - Mine Safety & Training — Budget Page B & I-115 (Volume II)
Budget Account 210-4686

Ms. McCalla:

Staff is responsible for developing closing recommendations for this budget. The Mine Safety and Training Section (MSATS) provides mine inspection, technical assistance, consultation and safety and health training. The Agency's mission is to reduce the frequency and severity of mine accidents and assist Nevada's mining industry to comply with State and federal standards. The MSATS is funded primarily through an allocation from the FWCS. A smaller portion of funding is from a grant from the U.S. Department of Labor's Mine Safety and Health Administration.

Decision unit E-230 relates to the centralization of the Las Vegas office. Fiscal staff requests authority to make technical adjustments to this decision unit based on closing actions in the B&I Administration budget.

E-230 Efficient and Responsive State Government — Page B & I-116

Decision unit E-718 recommends an allocation from the FWCS of \$13,550 in FY 2016 and \$27,101 in FY 2017 to replace three agency-owned vehicles with three specialty fleet services vehicles.

E-718 Equipment Replacement — Page B & I-117

Decision unit E-804 requests allocation of \$961 over the biennium to fund increases in the DHRM cost allocation for centralized personnel and payroll services.

E-804 Cost Allocation — Page B & I-118

SENATOR GOICOECHEA MOVED TO APPROVE B/A 210-4686 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO STAFF TO MAKE TECHNICAL ADJUSTMENTS BASED ON CLOSING ACTIONS IN THE B&I ADMINISTRATION BUDGET AND OTHER TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 101-1374.

B&I - Employee Management Relations Board — Budget Page B & I-151
(Volume II)
Budget Account 101-1374

Ms. McCalla:

Staff is responsible for developing closing recommendations for this budget. The Committee has not previously heard the budget. The Local Government Employee Management Relations Board is responsible for resolving complaints arising out of the interpretation of, or performance under, the provisions of the Local Government Employees Management Relations Act of 1969, NRS 288, by a local government employer, employee or employee organization. There are no major closing issues. Other closing items include the centralization of the Las Vegas office in decision unit E-230. Further, the Governor recommends a net increase in reserves totaling \$6,041 over the biennium as a result of the reduction in cost allocation for fiscal, payroll and information technology services and adjustments to DHRM cost allocation for centralized personnel and payroll services in decision units M-800, E-800 and E-804.

E-230 Efficient and Responsive State Government — Page B & I-153
M-800 Cost Allocation — Page B & I-153
E-800 Cost Allocation — Page B & I-153
E-804 Cost Allocation — Page B & I-154

These recommendations appear reasonable to staff.

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-1374 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS BASED ON CLOSING

ACTIONS IN THE B&I ADMINISTRATION BUDGET AND OTHER
TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 504-3818.

B&I - Captive Insurers — Budget Page B & I-54 (Volume II)
Budget Account 504-3818

Leannandra Copeland (Program Analyst):

This budget was not previously heard by the Committee. Fiscal staff is responsible for producing closing recommendations for this budget. The Captive Insurers budget, established by the 1999 Legislature, regulates and supervises captive insurers domiciled in Nevada. Captive insurers include: insurers who only insure risks of its parent and affiliated companies or controlled unaffiliated businesses; insurers who only insure risks of the member groups of an association and its affiliated companies; insurers who are owned or controlled by insurance agencies or brokerages and only insure risks of policies placed by or through the agencies or brokerages; insurers formed to enter into agreements with policy holders or associations who only insure risks of the policy holders or associations; and insurers who are formed by sponsors, one or more of whom provide the minimum capital and surplus required by law, and that only insure the risks of their participants through separate participant contracts. This budget is self-funded through various fees and captive insurance premium assessments.

There are no major closing issues. Other closing items include decision unit E-225, out-of-state travel to showcase the benefits of doing business in Nevada to captive insurance companies.

E-225 Efficient and Responsive State Government — Page B & I-56

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Decision units M-800, E-800 and E-804 are recommendations for reserve reductions totaling \$2,938 over the biennium for cost allocation adjustments for services provided by the B&I Division of Insurance and DHRM. These recommendations appear reasonable to staff.

M-800 Cost Allocation — Page B & I-56
E-800 Cost Allocation — Page B & I-57
E-804 Cost Allocation — Page B & I-57

SENATOR LIPPARELLI MOVED TO APPROVE B/A 504-3818 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 210-4684.

B&I - Self Insured - Workers Compensation — Budget Page B & I-76 (Volume II)
Budget Account 210-4684

Ms. Copeland:

This budget was not previously heard by the Committee. Fiscal staff is responsible for producing closing recommendations for this budget. The Self-Insured Workers Compensation budget was established to provide funding for the regulation of employers and associations of employers who elect to self-insure their workers' compensation risks. This budget is funded through an assessment levied against employers by the Division of Industrial Relations, which allocates a share of the assessment to this budget to cover all costs not covered by application fees, examination fees and fines. There are no major closing items. The Governor recommends a net decrease of \$2,664 in allocations from the FWCS for cost allocations for the Insurance Division and DHRM. This recommendation appears reasonable to staff.

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SENATOR PARKS MOVED TO APPROVE B/A 210-4684 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR LIPPARELLI SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Jaimarie Dagdagan (Program Analyst):

The next item is B/A 101-4683 which is a Fiscal staff closing.

B&I - Industrial Development Bonds — Budget Page B & I-19 (Volume II)
Budget Account 101-4683

The B&I administers the Industrial Development Revenue Bond Program to improve access to capital and promote business development and expansion in the State. There are no major closing issues. In decision unit E-225, the Governor recommends decreasing reserves by \$9,054 over the biennium for annual bond program publication to assist staff in improving access to capital and promoting business development and expansion in the State. This appears reasonable to staff.

E-225 Efficient and Responsive State Government — Page B & I-19

SENATOR ROBERSON MOVED TO APPROVE B/A 101-4683 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 101-3839.

B&I - Special Housing Assistance — Budget Page B & I-139 (Volume II)
Budget Account 101-3839

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. This budget was created in 2007 with a one-time \$1 million General Fund appropriation for employer-assisted housing. The Housing Division received Interim Finance Committee (IFC) approval on November 20, 2008, to expend an additional \$24.3 million, which represented the State's share of the U.S. Department of Housing and Urban Development's Neighborhood Stabilization Program (NSP) funding included in the American Recovery and Reinvestment Act. Additional NSP funds of \$5 million were approved by the IFC in December 2010 and placed in this budget.

The NSP funds support the stabilization of neighborhoods in response to the foreclosure crisis by providing assistance or establishing financing mechanisms to purchase foreclosed or abandoned homes and to rehabilitate, resell or redevelop these homes. At the beginning of calendar year 2014, this budget began receiving program income from counties and nonprofit organizations through the sale of foreclosed properties funded with NSP grants. Although the grant period for the NSP funds expired, and no additional grant funds are anticipated, the Agency indicated unspent grant funds can be utilized until exhausted. Fiscal staff worked with the Agency on updated revenue and expenditure projections to accurately represent anticipated grant expenditures for the 2015 to 2017 biennium. Staff recommends this budget be closed with reprojected revenues and expenditures and authority to make technical adjustments.

SENATOR GOICOECHEA MOVED TO APPROVE B/A 101-3839 AS RECOMMENDED BY THE GOVERNOR WITH THE REPROJECTED REVENUES AND EXPENDITURES NOTED BY FISCAL STAFF AND TO GRANT AUTHORITY TO STAFF TO MAKE OTHER TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR LIPPARELLI SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 630-3842.

B&I - Mobile Home Lot Rent Subsidy — Budget Page B & I-274 (Volume II)
Budget Account 630-3842

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. The Mobile Home Lot Rent Subsidy program provides financial assistance to qualified low-income individuals who own their manufactured homes and lease lot space in mobile home parks. The lot rent subsidy is 30 percent of the recipient's base rent, not to exceed \$150 per month.

In decision unit E-550, the Governor recommends decreasing reserves to \$60,805 over the biennium to fund 25 percent of the Technology Investment Request (TIR) to replace the software systems used to support the permitting, inspection and investigative functions of the Manufactured Housing Division (MHD). A recommendation regarding this TIR will be brought to the full Committee by the Joint Subcommittees on General Government when the MHD budget is closed. Fiscal staff requests authority to make technical adjustments contingent upon the closing actions in that budget.

E-550 Technology Investment Request — Page B & I-276

The Governor recommends reducing reserves by \$3,026 over the biennium for services provided by DHRM in decision unit E-804 and internal cost allocations in E-800.

E-804 Cost Allocation — Page B & I-276

E-800 Cost Allocation — Page B & I-276

SENATOR ROBERSON MOVED TO APPROVE B/A 630-3842 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO STAFF TO MAKE TECHNICAL ADJUSTMENTS CONTINGENT UPON CLOSING ACTIONS IN THE MANUFACTURED HOUSING BUDGET AND OTHER TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 271-3843.

B&I - Mobile Home Parks — Budget Page B & I-279 (Volume II)
Budget Account 271-3843

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. The Mobile Home Parks budget was established for the investigation and resolution of complaints made by tenants regarding mobile home park landlords. The primary source of revenue for this budget is provided by an annual fee of \$5 per lot assessed to park owners.

There are no major closing issues in this budget. Other closing items include the centralization of the Las Vegas offices in decision unit E-230. The Governor recommends decreasing reserves by \$11,618 in FY 2017 to centralize the Las Vegas offices and establish a business center. Fiscal staff requests authority to make technical adjustments to this decision unit based on closing actions in the B&I Administration budget.

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In decision unit E-550, the Governor recommends decreasing reserves to \$60,805 over the biennium to fund 25 percent of the TIR as outlined in B/A 630-3842.

E-550 Technology Investment Request — Page B & I-281

Decision unit E-710 is a request for a replacement vehicle.

E-710 Equipment Replacement — Page B & I-282

The Governor recommends decreasing reserves by \$6,055 over the biennium for services provided by DHRM in decision unit E-804. Decision unit E-800 funds internal cost allocations.

E-804 Cost Allocation — Page B & I-283

E-800 Cost Allocation — Page B & I-282

SENATOR PARKS MOVED TO APPROVE B/A 271-3843 AS RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 271-3847.

B&I - Mfg Housing Education/Recovery — Budget Page B & I-285 (Volume II)
Budget Account 271-3847

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. This program was established to satisfy claims against individuals or businesses licensed by

the MHD. Payments to satisfy claims in this budget must be made only upon court order. Any balance in the budget over \$500,000 at the end of any fiscal year must be set aside and used by the Administrator for education with an emphasis on manufactured homes, mobile homes, travel trailers or commercial coaches. This budget is funded with recovery fees levied against licensees upon the issuance of an original or renewed license.

In decision unit E-225, the Governor recommends decreasing reserves by \$14,150 over the biennium for the manufactured housing supervisory inspector to conduct annual training for division inspectors.

E-225 Efficient and Responsive State Government — Page B & I-287

In decision unit E-550, the Governor recommends decreasing reserves to \$60,805 over the biennium to fund 25 percent of the TIR as outlined in the previous two budgets.

E-550 Technology Investment Request — Page B & I-287

The Governor recommends decreasing reserves by \$3,026 over the biennium for services provided by DHRM in decision unit E-804. Decision unit E-800 funds internal cost allocations.

E-804 Cost Allocation — Page B & I-288

E-800 Cost Allocation — Page B & I-288

SENATOR FORD MOVED TO APPROVE B/A 271-3847 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The next item is B/A 101-3805.

B&I - Financial Institutions Investigations — Budget Page B & I-303 (Volume II)
Budget Account 101-3805

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. The purpose of the Division of Financial Institutions Investigations budget is to reimburse the expenses associated with investigations of licensees and costs associated with mergers, consolidations, conversions, receiverships and liquidations. This budget is funded by application fees received from licensees and is projected to have a reserve level of \$1.2 million at the end of the biennium.

SENATOR LIPPARELLI MOVED TO APPROVE B/A 101-3805 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR PARKS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

The final item is B/A 101-3882.

B&I - Financial Institutions Audit — Budget Page B & I-305 (Volume II)
Budget Account 101-3882

Ms. Dagdagan:

Staff is responsible for developing closing recommendations for this budget, which has not previously been heard by the Committee. The Commissioner of the Financial Institutions Division is required to employ a certified public accountant (CPA) to review annual financial information supplied by existing licensees and applicants for new licenses. Additionally, the CPA conducts

special independent audits of licensees on an as-needed basis. An assessment is levied on each licensed financial institution to cover all costs related to the employment of the CPA and the performance of the audits and examinations. This budget account is 100 percent fee funded. Decision unit E-710 requests \$1,258 for a replacement desktop computer. In decision unit E-804, the Governor recommends decreasing reserves by \$68 over the biennium for services provided by DHRM.

E-710 Equipment Replacement — Page B & I-307
E-804 Cost Allocation — Page B & I-307

SENATOR PARKS MOVED TO APPROVE B/A 101-3882 AS
RECOMMENDED BY THE GOVERNOR AND TO GRANT AUTHORITY TO
STAFF TO MAKE TECHNICAL ADJUSTMENTS AS NECESSARY.

SENATOR GOICOECHEA SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

BUDGET CLOSED.

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Chair Kieckhefer:

I will open the hearing to public comment. Seeing none, this meeting is adjourned at 9:15 a.m.

RESPECTFULLY SUBMITTED:

Trish O'Flinn,
Committee Secretary

APPROVED BY:

Senator Ben Kieckhefer, Chair

DATE: _____

EXHIBIT SUMMARY				
Bill	Exhibit		Witness/Agency	Description
	A	2		Agenda
	B	4		Attendance Roster
S.B. 93	C	3	Department of Taxation	Fiscal Note for SB 93 Estimated Aircraft Abatement
S.B. 170	D	7	Department of Taxation	SB 170 Fiscal Note
	E	36	Adam Drost, et. al. LCB Fiscal Division	Senate Committee on Finance Closing List #3, April 3, 2015