

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

**Seventy-ninth Session
March 14, 2017**

The Senate Committee on Revenue and Economic Development was called to order by Chair Julia Ratti at 3:38 p.m. on Tuesday, March 14, 2017, in Room 2135 of the Legislative Building, Carson City, Nevada. The meeting was videoconferenced to Room 4404B 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 Julia Ratti, Chair
Senator Aaron D. Ford, Vice Chair
Senator David R. Parks
Senator Ben Kieckhefer
Senator Michael Roberson
Senator Heidi S. Gansert
Senator Patricia Farley

GUEST LEGISLATORS PRESENT:

Senator Joyce Woodhouse, Senatorial District No. 5

STAFF MEMBERS PRESENT:

Russell Guindon, Principal Deputy Fiscal Analyst
Joe Reel, Deputy Fiscal Analyst
Tina Nguyen, Committee Manager
Lex Thompson, Committee Secretary
Colleen Lennox, Committee Secretary

OTHERS PRESENT:

Paul Moradkhan, Las Vegas Metro Chamber of Commerce
Tray Abney, The Chamber
Bryan Wachter, Retail Association of Nevada
Cheryl Blomstrom, Nevada Taxpayers Association

Senate Committee on Revenue and Economic Development
March 14, 2017
Page 2

Sarah Rossi, Amazon; Zappos
Mike Cathcart, Business Operations Manager, City of Henderson
Brian McAnallen, City of Las Vegas
Mary Walker, Carson City; Douglas County; Lyon County; Storey County.

CHAIR RATTI:

I call this meeting to order at 3:38 p.m. We will start the hearing with Senate Joint Resolution (S.J.R.) 5.

SENATE JOINT RESOLUTION 5: Urges Congress to enact the Marketplace Fairness Act. (BDR R-890)

SENATOR JOYCE WOODHOUSE (Senatorial District No. 5):

I have submitted my written remarks ([Exhibit C](#)) regarding the Marketplace Fairness Act Senate Joint Resolution No. 5. This Act is proposed federal legislation that addresses collecting sales tax on interstate sales from remote vendors.

After the Kodeys' remarks on page 2, I add that when the Kodeys closed the store they had to lay everyone off. As you can imagine, they were very sad about that situation because it was one of the dreams of their lives to have a camera store when they retired from public service.

On page 3 of [Exhibit C](#), I add that the Marketplace Fairness Act had bipartisan support in Congress in 2013 and 2015 but has not made it through both houses yet. In fact, after our Session in 2013, the United States Senate did pass the bill, but it did not pass in the House of Representatives.

This is something we need to continue to work on to encourage our Nevada representatives in Washington, D.C., to join others across the Nation who attempt to get this passed.

PAUL MORADKHAN (Las Vegas Metro Chamber of Commerce):

The Chamber supports S.J.R. 5. This will help level the playing field.

TRAY ABNEY (The Chamber):

Ditto Mr. Moradkhan's comments. This is basic fairness for our brick and mortar members. This is not a tax increase. People are supposed to be paying these taxes anyway. We need to codify this.

Senate Committee on Revenue and Economic Development
March 14, 2017
Page 3

BRYAN WACHTER (Retail Association of Nevada):

We support S.J.R. 5 and have for many years. I want this resolution to encourage the House of Representatives to pass this measure.

CHERYL BLOMSTROM (Nevada Taxpayers Association):

Ditto the previous remarks. We support S.J.R. 5.

SARAH ROSSI (Amazon; Zappos):

We support S.J.R. 5 and have for many years. Amazon has been working toward a federal solution to sales tax collections for many years. Amazon has voluntarily collected sales tax in Nevada through an agreement with Governor Brian Sandoval. Some third-party experts estimate the passage of a federal solution could generate \$300 million and increase tax revenue to the State over the biennium. It is time for Congress to get this fixed. Amazon and Zappos are in full support of this resolution.

MIKE CATHCART (Business Operations Manager, City of Henderson):

We support S.J.R. 5 and have for many years. Retail locations are an important part of a vibrant community. We want to ensure there is a level playing field so we have diversity in retail locations in the future.

BRIAN MCANALLEN (City of Las Vegas):

We support this measure and have for many years. Perhaps Congress will one day listen to us.

MARY WALKER (Carson City; Douglas County; Lyon County; Storey County):

We support S.J.R. 5.

CHAIR RATTI:

I close the hearing on S.J.R. 5. I open the work session on Senate Bill (S.B.) 54. This bill authorizes certain smaller counties to approve additional uses of the proceeds of the tax for infrastructure.

SENATE BILL 54: Authorizes certain smaller counties to approve additional uses of the proceeds of a tax for infrastructure. (BDR 32-341)

JOE REEL (Deputy Fiscal Analyst):

I will read the work session document for S.B. 54 ([Exhibit D](#)) and two proposed amendments.

Senate Committee on Revenue and Economic Development
March 14, 2017
Page 4

SENATOR FORD MOVED TO AMEND AND DO PASS AS AMENDED
S.B. 54.

SENATOR FARLEY SECONDED THE MOTION.

THE MOTION PASSED UNANIMOUSLY.

* * * * *

Remainder of page intentionally left blank; signature page to follow.

Senate Committee on Revenue and Economic Development
March 14, 2017
Page 5

CHAIR RATTI:

I add a position statement from the Henderson Chamber of Commerce ([Exhibit E](#)). This meeting is adjourned at 3:55 p.m.

RESPECTFULLY SUBMITTED:

Colleen Lennox,
Committee Secretary

APPROVED BY:

Senator Julia Ratti, Chair

DATE: _____

EXHIBIT SUMMARY				
Bill	Exhibit / # of pages		Witness / Entity	Description
	A	1		Agenda
	B	2		Attendance Roster
S.J.R. 5	C	4	Senator Joyce Woodhouse	Written Testimony
S.B. 54	D	3	Joe Reel	Work Session Document
S.J.R. 5	E	1	Senator Julia Ratti	2017 Henderson Chamber of Commerce Position Statement from Aviva Gordon and Amber Stidham