

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

**Eightieth Session  
March 25, 2019**

The Committee on Taxation was called to order by Chair Dina Neal at 12:30 p.m. on Monday, March 25, 2019, behind the bar of the Assembly.

**COMMITTEE MEMBERS PRESENT:**

Assemblywoman Dina Neal, Chair  
Assemblywoman Ellen B. Spiegel, Vice Chair  
Assemblywoman Shea Backus  
Assemblywoman Teresa Benitez-Thompson  
Assemblywoman Lesley E. Cohen  
Assemblyman Chris Edwards  
Assemblyman Edgar Flores  
Assemblyman Gregory T. Hafen II  
Assemblyman Al Kramer  
Assemblywoman Susie Martinez  
Assemblywoman Heidi Swank

**COMMITTEE MEMBERS ABSENT:**

None

**STAFF MEMBERS PRESENT:**

Michael Nakamoto, Deputy Fiscal Analyst  
Dylan Keith, Committee Manager  
Gina Hall, Committee Secretary

**Chair Neal:**

[Roll was taken.] We have six bill draft requests for committee introduction today.

**BDR 17-767**—Creates the Legislative Committee on Tax Expenditures and Incentives for Economic Development. (Later introduced as [Assembly Bill 444](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request creates the Legislative Committee on Tax Expenditures and Incentives for Economic Development.



**Chair Neal:**

I will accept a motion to introduce BDR 17-767.

ASSEMBLYWOMAN BENITEZ-THOMPSON MOVED FOR  
COMMITTEE INTRODUCTION OF BDR 17-767.

ASSEMBLYWOMAN SPIEGEL SECONDED THE MOTION.

THE MOTION PASSED.

**BDR 32-797**—Revises provisions governing sales and use taxes. (Later introduced as [Assembly Bill 445](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request revises provisions governing sales and use taxes. It is the marketplace facilitator bill—implementing various provisions relating to the *Wayfair* decision [*South Dakota v. Wayfair, Inc.*, 138 S.Ct. 2080 (2018)]—creating sales tax liability for what is known as marketplace facilitators.

**Chair Neal:**

I will accept a motion to introduce BDR 32-797.

ASSEMBLYWOMAN COHEN MOVED FOR COMMITTEE  
INTRODUCTION OF BDR 32-797.

ASSEMBLYWOMAN SPIEGEL SECONDED THE MOTION.

THE MOTION PASSED.

**BDR 18-1100**—Revises the Nevada New Markets Jobs Act. (Later introduced as [Assembly Bill 446](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request revises the Nevada New Markets Jobs Act. It makes various changes to the Nevada New Markets Jobs Act that was originally approved during the 2015 Session.

**Chair Neal:**

I will accept a motion to introduce BDR 18-1100.

ASSEMBLYWOMAN BENITEZ-THOMPSON MOVED FOR  
COMMITTEE INTRODUCTION OF BDR 18-1100.

ASSEMBLYMAN HAFEN SECONDED THE MOTION.

THE MOTION PASSED.

**BDR 32-1101**—Imposes a tax on the retail sale of certain digital products. (Later introduced as [Assembly Bill 447](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request imposes a tax on the retail sale of certain digital products.

**Chair Neal:**

I will accept a motion to introduce BDR 32-1101.

ASSEMBLYWOMAN COHEN MOVED FOR COMMITTEE  
INTRODUCTION OF BDR 32-1101.

ASSEMBLYMAN FLORES SECONDED THE MOTION.

THE MOTION PASSED.

**BDR 32-1125**—Revises provisions relating to the modified business tax. (Later introduced as [Assembly Bill 442](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request revises provisions relating to the modified business tax. It includes a program by which certain employers may receive a credit against the modified business tax for expenditures on certain vocational and academic programs for their employees.

**Chair Neal:**

I will accept a motion to introduce BDR 32-1125.

ASSEMBLYMAN EDWARDS MOVED FOR COMMITTEE  
INTRODUCTION OF BDR 32-1125.

ASSEMBLYMAN KRAMER SECONDED THE MOTION.

THE MOTION PASSED.

**BDR S-1128**—Removes the prospective expiration of the Clark County Sales and Use Tax Act of 2005. (Later introduced as [Assembly Bill 443](#).)

**Michael Nakamoto, Deputy Fiscal Analyst:**

This bill draft request removes the prospective expiration date—September 30, 2025—for the Clark County Sales and Use Tax Act of 2005, otherwise known as More Cops.

**Chair Neal:**

I will accept a motion to introduce BDR S-1128.

ASSEMBLYWOMAN SWANK MOVED FOR COMMITTEE  
INTRODUCTION OF BDR S-1128.

ASSEMBLYWOMAN BACKUS SECONDED THE MOTION.

THE MOTION PASSED.

**Chair Neal:**

We are in recess [at 12:35 p.m.]. [The meeting was adjourned on the floor of the Assembly  
at 6:50 p.m.]

RESPECTFULLY SUBMITTED:

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Gina Hall  
Committee Secretary

APPROVED BY:

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Assemblywoman Dina Neal, Chair

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