

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

**Eighty-First Session  
May 27, 2021**

The Committee on Revenue was called to order by Chair Lesley E. Cohen at 5:15 p.m. on Thursday, May 27, 2021, Online and in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, 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/81st2021](http://www.leg.state.nv.us/App/NELIS/REL/81st2021).

**COMMITTEE MEMBERS PRESENT:**

Assemblywoman Lesley E. Cohen, Chair  
Assemblywoman Natha C. Anderson  
Assemblywoman Shannon Bilbray-Axelrod  
Assemblywoman Venicia Considine  
Assemblyman Gregory T. Hafen II  
Assemblywoman Heidi Kasama  
Assemblyman C.H. Miller  
Assemblyman P.K. O'Neill  
Assemblyman David Orentlicher  
Assemblyman Tom Roberts  
Assemblyman Steve Yeager

**COMMITTEE MEMBERS ABSENT:**

Assemblywoman Teresa Benitez-Thompson, Vice Chair (excused)

**GUEST LEGISLATORS PRESENT:**

Senator Pat Spearman, Senate District No. 1

**STAFF MEMBERS PRESENT:**

Russell Guindon, Principal Deputy Fiscal Analyst  
Michael Nakamoto, Deputy Fiscal Analyst  
Joe Reel, Deputy Fiscal Analyst  
Terri McBride, Committee Manager  
Gina Hall, Committee Secretary  
Cheryl Williams, Committee Assistant



**OTHERS PRESENT:**

Jamie Rodriguez, Government Affairs Manager, Washoe County  
Benjamin Challinor Mendez, Policy Director, Faith in Action Nevada  
Quentin Savvoir, Deputy Director, Make It Work Nevada  
Michael Flores, representing University of Nevada, Reno  
Ashlee Forman, representing Sierra Club Toiyabe Chapter  
Chelsey Hand, representing Great Basin Resource Watch  
Tameka Henry, Private Citizen, North Las Vegas, Nevada  
Tamara Favors, Ambassador Coordinator, Make It Work Nevada  
Kara Freeman, Public Policy Assistant, Nevada Academy of Nutrition and Dietetics  
Dagny Stapleton, Executive Director, Nevada Association of Counties; and  
representing Association of County Treasurers of Nevada  
Chaunsey Chau-Duong, representing Southern Nevada Water Authority  
Laura Martin, Executive Director, Progressive Leadership Alliance of Nevada  
Ainslee Archibald, Private Citizen, Las Vegas, Nevada  
Christopher Daly, representing Nevada State Education Association  
Dexter Lim, Private Citizen, Las Vegas, Nevada  
Jackie Chiakulas, Private Citizen, Las Vegas, Nevada  
Jackie Spicer, Private Citizen, Las Vegas, Nevada  
Verania Rebolledo, Private Citizen, North Las Vegas, Nevada  
Brendan Becker, Private Citizen, Henderson, Nevada  
Hector Fong, Jr., Private Citizen, Las Vegas, Nevada  
Cassandra Charles, Private Citizen, Las Vegas, Nevada  
Andrew Charles, Private Citizen, Las Vegas, Nevada

**Chair Cohen:**

[Roll was taken.] We have one bill today. I will dispense with the housekeeping but will note that we are going to have public comment after the presentation. I will open the hearing on Senate Bill 297 (2nd Reprint), which revises provisions relating to agriculture. Welcome, Senator Spearman.

**Senate Bill 297 (2nd Reprint): Revises provisions relating to agriculture. (BDR 22-480)**

**Senator Pat Spearman, Senate District No. 1:**

I am excited to present Senate Bill 297 (2nd Reprint). I do not know how many of you remember former Assemblyman McCurdy—now Commissioner McCurdy—had two bills he ran consecutively in 2017 and 2019 dealing with food deserts. In 2019 Senator Woodhouse had a bill that created the Council on Food Security [Senate Bill 178 of the 80th Session]. We were all excited when that bill passed, but the problem was we were not able to take it to the next level. What S.B. 297 (R2) does is it creates the opportunity for communities where food deserts exist to take their own autonomy back and provides them an opportunity not just to eliminate the food desert but also an opportunity to create jobs.

I was asked by one of the Committee members, is it mandatory? If you look at the language in the bill, it is all permissive. Someone asked a question about what the tax abatement looks like and why we have that in there. That is an incentive, but if you look closely, it is only there if they complete the five years. If they do not complete the five years and do the other things they said they would, there is a clawback provision. Whatever taxes have been abated, they have to pay back with interest. I do not know if we have ever done that as a body. I do not think we did it with Tesla and I do not think we did it with Faraday.

There is a community garden in Las Vegas already. What this bill does is every community, especially where the food deserts exist, has an opportunity to have a community garden or urban farm. An urban farm is a larger version of a community garden. I think that this is crucial to our not just coming out of the pandemic, but to make sure our citizens are healthy. I know you have heard of people susceptible to COVID-19. Those comorbidities are a direct result of nutrition. Some may be genetic, but most of it is related to nutrition—high blood pressure, diabetes, and asthma, as a result of dirty air most of the time.

What this does is provide food they can afford that is grown in their own community, and even though there may not be a grocery store, they have the nutritious food they need to survive. In most cases the reason they do not eat healthy is because they cannot afford good food.

I remember when Hellmann's first came out, he was just about giving it away, maybe 29 cents for a quart or whatever, and now it is something like \$10. It costs as much as caviar. What this bill does is provide those people who are in low-wealth communities an opportunity to grow their own food. They are the masters of their destiny. Once the land is acquired, they are the ones who will decide what will be planted. They are the ones who will decide who is going to benefit from it—for seniors or those on a really tight budget. There are also provisions in the bill if people want to participate they have the opportunity to get trained. Everything in there is designed so the community's agency stays right there. They get a chance to grow their own food and they also get a chance to create jobs for the community. The biggest benefit is it will help to reverse some of the negative health outcomes we have right now because of food disparities.

**Chair Cohen:**

Would you mind going through the different sections of the bill for us?

**Senator Spearman:**

Section 1 of the bill adds the requirement that a city or county master plan include in its urban agriculture element a planned inventory of the real property to determine suitability. I will say that this is permissive language. If you look at the amendment, you will see that everything in here is permissive.

**Chair Cohen:**

By amendment, are you referring to the second reprint?

**Senator Spearman:**

Yes. Section 2 deals with the Council on Food Security to research and develop recommendations on community gardens and urban farms. The examination includes local and regional efforts to develop community gardens and urban farms, regulatory and policy barriers to the development of community gardens and urban farms, the potential effects of community gardens and urban farms on economic development in the state; and recommendations to promote the use of community gardens and urban farms in the state, to strengthen local infrastructure for community gardens and urban farms, and to promote entrepreneurial efforts to develop community gardens and urban farms.

Section 3 authorizes a board of county commissioners to approve property tax credits equal to 10 percent of the property taxes on a parcel if the owner intends to allow the property to be used as a community garden or urban farm. Sections 4 and 5 authorize the city or county to use vacant or blighted land or other real property owned by them for urban farms and community gardens.

Sections 6 and 7 include a provision authorizing the state land registrar, and that is the biggest deletion there because we took the State out because there would have been a fiscal note. Everything in here now is completely voluntary. Sections 9 and 10 authorize the director of the Department of Transportation to lease unused property for use as community gardens and urban farms for \$1 per year.

That is the gist of the bill, other than what I talked about in terms of the tax abatements. I really want to be clear on the fact that it is voluntary. We did not want to say, You must do this. It is something that either a city or county can decide they want to do, and if they do decide, they are the ones that decide how they put that together and how it would be operational in their own area.

**Assemblyman O'Neill:**

I truly appreciate the bill and your intent with it. I just want to get a couple of things on the record that we had discussed earlier. As you said, it is voluntary. I want to confirm that because when I was reading it initially, it sounded like it was required in a county in excess of 45,000, which is Carson City. You also said the county can dictate how it is administered. In other words, we could do it through the local high school, Future Farmers of America program, or a horticultural class the high school may be having—something along those lines. Would that all be acceptable within the bill?

**Senator Spearman:**

I am looking for the piece in here that explicitly says encouraged to partner with local schools [section 4, subsection 3, paragraph (a), subparagraph (4)] so anyone who is trying to do this or wants to do this, they can partner with. The whole idea is to get the community involved in ensuring all their citizens are food secure.

**Assemblyman O'Neill:**

Even our Salvation Army could be involved if we had some spare land?

**Senator Spearman:**

The Salvation Army can do it. A lot of times, organizations that help abuse victims, their location is usually secret. But if they wanted to get involved with that, they could too.

**Assemblyman O'Neill:**

If we wanted to do this—say we grew corn and then gave it to recipients we have or the Salvation Army handed out the food—we would not have to get regulated by the Department of Agriculture or do any of that?

**Senator Spearman:**

This is not designed to be onerous. Whatever the community decides to do with the proceeds or the product is up to them.

**Assemblyman Yeager:**

I appreciate the emphasis on nutrition. I think nutrition is often overlooked as a cause of a lot of societal ills and, frankly, a lot of money that is spent on health care. I think anything we can do to get fresh fruits and vegetables on the plate is a worthy goal. I have a couple of questions and am not sure if you will be able to answer them, or maybe someone else coming up later will. I wanted to confirm the tax abatements we are talking about. That is money that would go to the local government, not the state. Can you confirm that?

**Senator Spearman:**

Yes, that is correct.

**Assemblyman Yeager:**

In the bill, it looks like we are talking about abating 10 percent of the ad valorem taxes. In your discussions on the bill, do you have any idea what kind of money we are talking about? I am just trying to get a sense of a vacant plot of land and 10 percent on an annual basis. What kind of money are we talking about? I know it may fluctuate. If you are able to speak to that, or perhaps someone else can speak to it as well in testimony on the bill.

**Senator Spearman:**

I cannot speak to it directly, but I think the key word there is "blighted," and if you read further, there is also the provision for a clawback. If the person who says, Yes, I am going to work with this community with this land, and they do not do what they said they were going to do, they have to repay all the taxes plus interest. I do not have a number for you, but the key word there again is "blighted."

**Chair Cohen:**

I believe it does not have to be a vacant parcel of land. I wanted to make sure we were clear about that.

**Assemblyman Yeager:**

I understand and appreciate the clawback. The reason I ask that question, and hopefully our local government representatives can weigh in on it at some point, was to get a sense of how much money we would be talking about. Let us say somebody does this for four years, but they do not do it for five years, and the local government is trying to claw back that money. In my mind I have no idea if we are talking about \$200 or \$2,000, hopefully not \$20,000. That was why I asked the question. I certainly appreciate the clawback provision.

I was interested in section 10 of the bill, which talks about the director of the Department of Transportation potentially being able to lease back real property for \$1 per year. Out of curiosity, how much property does the Department of Transportation hold that would be vacant? Are we talking about a lot of property that is out there waiting to be developed? It is a concept I never really thought about, that they are sitting on property for potential construction in the future. If you do not know the answer to that, I am sure I can find the answer somewhere.

**Senator Spearman:**

I do not know. I think it would probably fluctuate. I think one of the things to consider is what is available now. There may be more coming available at some other time. I do not know that whatever number I would give you today would not be a moving target.

**Assemblyman Roberts:**

This is more of a comment than a question. I really like the bill. When I was with the Las Vegas Metropolitan Police Department, I worked with Commissioner Marilyn Kirkpatrick on the northeast Las Vegas Food Island. When the Walmart closed there, they had nothing and we did a lot of community gardens in that area as part of her Pathway from Poverty project. It was a great idea to get the community involved. It also cleaned up blighted lots and things like this. We probably could have gotten more had we reached out to them and said, Hey, there is a tax incentive for you for this vacant lot or even some real property. I think it is a brilliant idea, and I believe our local governments in southern Nevada will take you up on it and do an ordinance. Thank you for bringing it forward.

**Senator Spearman:**

For those of you in northern Nevada, they have done it a couple of times in Reno. I am not sure if Kelli Kelly is on, but they could show you pictures of the lots where the only thing growing there were broken bottles, cigarette butts, caps, and that sort of thing. They took that and converted it into a community garden and you can really tell the difference.

**Chair Cohen:**

Jamie Rodriguez is here. Would you like her to come up to answer that? I will also note, in conferring with staff, we are not reading that it has to be blighted. Just to be very clear, the property does not have to be blighted.

**Jamie Rodriguez, Government Affairs Manager, Washoe County:**

We expect the impact to be fairly minimal. A developed property would obviously have a higher value and therefore a higher tax rate. Most of these are vacant properties, so their tax bill is fairly small, so it would not be much. We have a few community gardens in Washoe County and I am more than happy to talk with my treasurer and get some examples of what that impact to Washoe County would be. I will make sure to share that with you and the Committee [[Exhibit C](#)], but we expect it to be very minimal.

**Assemblywoman Bilbray-Axelrod:**

To your point about the money coming back, and you may need to get back to me on this, would this be money held in something like an escrow account annually? My concern is if the garden was not successful and had to close down after four years, there might not be any money to do the clawback. I did not see that aspect in the bill, but maybe I missed it.

**Jamie Rodriguez:**

I will need to confirm with my treasurer, but I do not believe our intent was to collect it up front and put in an escrow account. We understand and appreciate Senator Spearman putting the clawback in there, but understand there is a potential that these could go bankrupt and there potentially would not be money to try to get back. That is a risk we would be taking, but with that clawback provision, it gives us the opportunity to try to get those funds back if the farm fails for any reason, or if the property got sold. There are a multitude of things that can happen and the potential of lost revenue if the farm does close before the five years.

**Assemblywoman Bilbray-Axelrod:**

I was not suggesting we do it all up front—maybe on an annual assessment. I am just thinking if it is not successful, it is going to be difficult to recoup the money.

**Senator Spearman:**

One of the things that is still in the county's purview is when they establish the ordinance, they can put that in there.

**Assemblywoman Bilbray-Axelrod:**

I did forget to say how much I appreciate this bill. I think this is absolutely wonderful, and as Assemblyman Yeager pointed out, this has such an impact, especially to communities of color, and teaching kids to eat right is paramount.

**Chair Cohen:**

I certainly appreciate the bill as well. Before the 2017 Session, the freshman legislators took a tour of Myrtle Tate Elementary School and they have a community garden. It became the basis of so many nutrition classes and cooking classes. You could see what a boon it was for the community. It went from being a garden to turning into a community center. It is certainly something we know benefits our communities.

**Assemblywoman Kasama:**

I just wanted to thank you for bringing the bill. I love when we have legislation like this that we all support that helps our constituents. It makes me proud. These are the things I love doing.

**Senator Spearman:**

We have a community garden in Las Vegas—Vegas Roots—and Rosalind Brooks recently completed a study in conjunction with one of the major medical insurance companies with 100 women who had Type 2 diabetes. Out of the 100 women, 35 of them, based upon the nutritional program she developed for them and using the same things that would be in the gardens, were able to go completely off of their medication. There was no trace at all of diabetes. For several others, the severity of the diabetes was reduced. You are exactly right. It really is about nutrition.

**Chair Cohen:**

I have a question about the property, abatement, and percentages. If we are talking about two acres and only one-quarter of the property is used for the community garden, is the abatement on the one-quarter or the whole property? I want to ensure we have a complete record on that.

**Jamie Rodriguez:**

The abatement would be on the portion of the property that is being used. If you had a strip mall and you are using one of the buildings, the abatement would be on the building you are using for the community garden or urban farm. It would not be on your entire strip mall.

**Senator Spearman:**

That is a good question. If you are talking about a building, a community garden does not necessarily have to be in the dirt. You can do vertical farming. You can do hydroponics. There are a number of ways people who have property and want to participate can do so. It is not just about the dirt. It can be about buildings. I like to use the Walmart at the corner of Craig Road and Nellis Boulevard that closed as an example. If you know the community, it is adjacent to Nellis Air Force Base (Nellis). Almost half of the airmen on Nellis get SNAP [Supplemental Nutrition Assistance Program]. I have not talked to anyone yet, but if that were turned into an urban farm, imagine how it could help the members of low-wealth communities and also help service members.

**Chair Cohen:**

In section 3, subsection 5, with recording the approval of the abatement, does that encumber the property once it has been recorded? How does that work as far as if the property sold? Encumber may not be the right word. Maybe Assemblywoman Kasama can help me with that. If you purchased the property with the abatement, do you get the benefit of the abatement? When does that start?

**Senator Spearman:**

Are you on page 8 of the bill? Can you tell me the line number?



**Chair Cohen:**  
Line 38.

**Senator Spearman:**  
I think what you are asking, does that reduce the value of the land?

**Chair Cohen:**  
Not necessarily. Does the purchaser get the benefit? As far as the timeline goes, when does that transfer?

**Senator Spearman:**  
The idea is for the five years, and if they do not complete that, they can always sign up for more. At the end of the five years, if they decide they do not want to do it anymore, it reverts back to private ownership and they can use that land however they want.

**Chair Cohen:**  
As far as the clawback, if they do not make it to the five years and you purchase the land, is that attached to the property? Is the new owner responsible for it or is the old owner?

**Jamie Rodriguez:**  
In full disclosure, local government asked for that section. The intent behind our adding it was to ensure if somebody was buying the property, they were aware of that commitment and that agreement existed for the farm and the garden to be able to complete the five years. That is our intent of adding that section, so if the property is purchased somewhere between year one and year five, the new buyer of the property is aware of the agreement and the tax abatement based on that agreement of the farm existing and being able to continue to exist.

**Chair Cohen:**  
So it is an encumbrance on the property?

**Assemblywoman Kasama:**  
Typically when we see things like that on sales of property, you will negotiate that as part of the sale. If there has been a tax abatement and it does not fulfill, I would typically say we would have the current owner pay the clawback if we are going to change the use of it, or the buyer would know they are stepping into it and would be bound by that, then they would be responsible for the clawback if they did not keep it up. You would negotiate that during the time you are working on the sale with the property owners.

**Chair Cohen:**  
Can you confirm that?

**Jamie Rodriguez:**  
Yes, that is our understanding as well.

**Assemblywoman Considine:**

Thank you for bringing this bill, and I will echo what everyone has said about how important fresh fruit is and also being part of a community garden. When you are involved as a child, you carry that with you as well.

I cannot figure out how this works. So somebody buys property. Do they buy the property with the intent of creating the community garden, or do they buy it and then let the community invest to bring it up to the point where it can be a community garden? In here it says that you have to hire employees. What I am trying to figure out is if you are hiring employees, you have to have the money to start with. I am not sure how all that comes about.

**Senator Spearman:**

Part of what is going on right now with community gardens across the country is there are grants available at the federal government level as seed money. Someone could also decide they want to do this and put the seed money in on their own. I wanted to direct your attention to page 9, beginning on line 13. There are several of these sentences in the bill but this is an example: "The board of county commissioners shall adopt an ordinance setting forth procedures to ensure the owner is complying with the terms of the agreement described in paragraph . . . , " so everything falls right back on how the county wants to do this. There could be several scenarios. The City of Las Vegas has started work on an urban farm and they are doing it on the historic west side. In Pittsburgh, Pennsylvania, they have several of these community gardens. If you know anything about Pittsburgh, imagine "Steel City USA" has several community gardens and urban farms. They have the same thing in Louisiana. They decide how they want to do it and the procedures are set forth in advance, so it is not making it up as you go along.

I was not smart enough to figure all that out, but I want to thank the counties, especially Ms. Stapleton, for helping me. Every time you see that language, that is something they helped work on. The language came from them.

**Assemblywoman Considine:**

My district is in southeast Las Vegas, and there are a lot of old easements where right now we are having issues with people dirt biking through these easements, and they are in neighborhoods. I am sitting here thinking this might be a fantastic way to fix one issue and create an entire new future.

**Senator Spearman:**

I do not know who your commissioner is, but I do know that Commissioner McCurdy is all over this.

**Assemblyman O'Neill:**

Ms. Rodriguez, I want to clarify something. You made a statement about the strip mall and only the building being used could get the tax abatement. I know of several properties. A friend of mine is a developer and he is not planning to use his land for several years. If we

took a five-acre plot of undeveloped land, had one to one and a half acres actually producing corn, but the rest of it was a parking lot there for people to come in, and we filled up a storage shed, is that whole five acres available for the abatement? It is not just the part growing.

**Jamie Rodriguez:**

I actually got a note from our assessors. There was some discussion between our treasurers and our assessors that I missed. The abatement is on the total property. There was some concern from the assessors about how they would be able to subdivide all of those properties. Your example is perfect. The abatement would be on the entire parcel, property that is owned, that would be receiving the abatement.

**Chair Cohen:**

As there are no further questions from the members of the Committee, we will move to those in support of S.B. 297 (R2).

**Jamie Rodriguez:**

We are in support of the legislation. I want to thank Senator Spearman for working with us, local governments, and our treasurers to ensure we were able to write the bill in a way that we were able to implement and really make the goal of the bill happen. We are in support of community gardens and urban farms.

Washoe County is currently working on trying to create an urban farm at Our Place—our new women, children, and families homeless shelter—to help people who are transitioning out of homelessness not only learn how to grow their own foods, but cook healthier options and really get off on a better foot when they are able to transition out of homelessness. This is something we are very supportive of and appreciate Senator Spearman bringing forward.

**Benjamin Challinor Mendez, Policy Director, Faith in Action Nevada:**

Faith In Action Nevada is a nonpartisan, multifait organization that organizes and advocates for social, racial, and economic justice, and an inclusive democracy. We are in support of S.B. 297 (R2) and thank Senator Spearman for bringing this bill. Food deserts are prevalent in BIPOC [Black, Indigenous, and people of color] communities lacking fresh and healthy food. This often leads to poor health in these communities. By being able to have an urban garden in these communities and being able to provide this fresh food is amazing. It is an opportunity for these communities to get out of obesity, which is often rampant in these communities. I forget the bill number, but Senator Denis brought a bill that targeted that a couple of sessions ago. This bill makes sure we are able to get fresh food in these communities that lack.

**Quentin Savwoir, Deputy Director, Make It Work Nevada:**

By now I am sure many of you have heard from me. We work on economic justice, racial justice, reproductive justice, but we are also venturing into environmental justice. Senate Bill 297 (2nd Reprint) is an environmental justice issue. Typically, when you hear the words "environmental justice" you think air quality and you think water. Those

things are important, but the fact that some of our parks in Las Vegas are not open, that is an environmental justice issue. The fact that some of our families have to go to the Green Valley Grocery to grocery shop, that is an environmental justice issue. Passing this bill will ensure our communities are able to thrive, are able to grow fresh food and have whole, full, thriving lives. We urge bipartisan support for this piece of legislation because it will go a long way to making sure our Nevadans have a solid future.

**Michael Flores, representing University of Nevada, Reno:**

We are in full support of S.B. 297 (R2). I want to thank Senator Spearman for working with us. The director of our Cooperative Extension program, Ivory Lyles, was not able to be here today, but in his conversations with Senator Spearman, they think there is a lot of opportunity to work together on this potential partnership and look forward to that.

**Assemblywoman Bilbray-Axelrod:**

I would just like to get on the record how important this is for southern Nevada as well. I know the deal has been that you guys are going to keep the Cooperative Extension, but just keep in mind we have a lot of blighted areas and a lot of underserved communities that would really benefit from this.

**Michael Flores:**

The conversations we have had with Senator Spearman and Director Lyles have been focused on southern Nevada, the good horticultural and agricultural work we are doing in southern Nevada, and looking to expand that into all of your districts in southern Nevada, that we can hopefully have a stronger presence.

**Chair Cohen:**

I certainly appreciate the Cooperative Extension in southern Nevada. When you go to that building, it is surrounded by greenery. They are literally growing fruits and vegetables at the building. We hope you will do a lot of work in southern Nevada with that.

**Ashlee Forman, representing Sierra Club Toiyabe Chapter:**

I am the volunteer co-chair of the Sierra Club's legislative committee [reading from [Exhibit D](#)]. Representing more than 40,000 members and supporters in Nevada, I speak in strong support of S.B. 297 (R2). Community gardens can mitigate some of the problems that plague urban areas. They can be a beneficial addition to many communities by increasing the availability of nutritious foods to people who might not otherwise have access. They enhance biodiversity by supporting pollinating birds and insects. And for Reno, Las Vegas, and other communities in Nevada that must import much of their food, they can reduce food miles, transportation costs, and carbon and other toxic emissions. In doing so, they can help Nevada meet the goals of Nevada's climate strategy while creating a more sustainable system for producing local healthy food. For these reasons, we encourage you to pass S.B. 297 (R2).

**Chelsey Hand, representing Great Basin Resource Watch:**

I am the outreach and program coordinator with Great Basin Resource Watch. I just wanted to say we support this bill and the comments that have been made previously.

**Chair Cohen:**

As there is no one else in support in the room or on the Zoom call, we will go to the phones for those in support.

**Tameka Henry, Private Citizen, North Las Vegas, Nevada:**

I am calling in support of S.B. 297 (R2) because I have been working at Vegas Roots Community Garden for the past four years. I have been a supporter of Vegas Roots Community Garden for the past 11 years. I know the benefit our community has had with our being there. We need so many more throughout our valley and throughout our state. We have various programs like Lil' Roots Garden Club, where we teach our youngest Nevadans how to grow their own fruits and vegetables, and we also support the whole family. We have programs like nutrition incentives for those who are on SNAP called Double Up Food Bucks. We are the only grantee in the state that has it.

I really want this bill to pass because I know the benefits of community gardens. I echo the sentiments of everyone else who has been on this call. Thank you so much, Senator Spearman, for presenting this bill. It is so important and I urge you to please pass this for our great state.

**Tamara Favors, Ambassador Coordinator, Make It Work Nevada:**

We stand in support of S.B. 297 (R2). Passing this bill will give families access to fresh and healthy foods, and lessen the burden of buying expensive groceries. This means there will be less-blighted areas in the community and will help proliferate the community surroundings. Fewer Nevadans will go hungry.

Currently 12.8 percent of southern Nevadans are going hungry. This does not account for northern Nevadans. Furthermore, only continuing to give people primary access to fast food restaurants and liquor markets is not economic in a food-insecure issue. Having this bill pass and creating more urban gardens means creating a quality of life for Nevada residents and lives will improve. We urge bipartisan support in S.B. 297 (R2).

**Kara Freeman, Public Policy Assistant, Nevada Academy of Nutrition and Dietetics:**

I am the state policy representative and incoming president-elect for the Nevada Academy of Nutrition and Dietetics. We strongly support S.B. 297 (R2) and the establishment of community gardens. As noted before, nutrition is extremely important. The relationship between nutrition, food, and health is well documented. For example, we know that children who do not eat, do not do well in school. Often children do not get enough food at home.

On the other side of the scale we see close to 70 percent of the American population is overweight or obese. Health risks are extremely high, including risk of cardiovascular disease, diabetes, and hypertension. Low-income and underserved communities are at the highest risk for developing obesity. The lack of supermarkets and/or the prohibitive cost of purchasing fresh foods is a compounding problem. To add to the perspective, according to the U.S. Department of Agriculture's *Dietary Guidelines for Americans, 2020-2025*, 90 percent of the U.S. population do not meet the recommendations for vegetable intake and

80 percent do not meet the recommendation for fruit intake. *Healthy People 2030* issued by the U.S. Department of Health and Human Services has specified nutrition targets that include reducing household food insecurity and hunger, increasing fruit consumption, and increasing vegetable consumption.

Community gardens have been shown to improve access to healthy foods by encouraging communities to grow their own fruits and vegetables, as has been noted before. Civic participation is a social determinant of health as outlined in *Healthy People 2030* and community gardening is provided as a specific example of civic participation. As already pointed out, community gardens provide fresh fruit and vegetables that are available to eat. Studies have shown that children who have grown vegetables in school-based gardens tend to try the food they grow. I urge your support for S.B. 297 (R2).

**Chair Cohen:**

As there are no further callers in support of S.B. 297 (R2), we will move to those in opposition in the room and on the Zoom call. [There was no one.] We will go to the phones. [There was no one.] Is there anyone in the room in neutral?

**Dagny Stapleton, Executive Director, Nevada Association of Counties; and representing Association of County Treasurers of Nevada:**

I was going to defer to my colleague from Washoe County and her comments except I wanted to let you all know, on behalf of the County Treasurers Association, that they were on the line and trying to also provide comment and be available to answer questions for you, but she was texting me that the call was dropping. She was out in rural Nevada and could not get through.

We will get the Committee and bill sponsor any information you might need from the treasurers' perspective but wanted to also express our thanks to the bill sponsor. The treasurers wanted to thank her for working with them and the assessors to hash out what was needed to ensure the mechanism on the tax abatement program was able to work and could be carried out in each county by the treasurers.

**Chaunsey Chau-Duong, representing Southern Nevada Water Authority:**

We are here in neutral on S.B. 297 (R2). We appreciate Senator Spearman meeting with us to discuss this bill. The Southern Nevada Water Authority (SNWA) is neutral on this bill as it is currently permissive and the SNWA does not provide reduced water rates for community gardens. However, should the provisions of this bill ever be mandatory, it would require us to charge less for water that cannot be recycled. The SNWA has worked with groups on urban agriculture and we actually have a community garden at the Springs Preserve, which provides a model of what you can do with a community garden. In addition, the SNWA provides rebates of \$3 per square foot for customers to remove their grass and convert it into alternative landscaping, which includes community gardens. We also fund a grant program for schools that provides up to \$5,000 in grants for schools to put in community gardens. From 2004 to 2019, we provided grants for around 17 schools in the amount of approximately \$60,000.

**Chair Cohen:**

Is there anyone else in the room or the Zoom call in neutral? [There was no one.] We will go to the phones for neutral. [There was no one.] Senator Spearman, would you like to make any closing remarks?

**Senator Spearman:**

I just wanted to say thank you to the Committee and to everyone who helped us get the bill to where it is right now. I look forward to several partnerships in the future. I cannot wait to see how healthy our communities will be once this is implemented across the state.

**Chair Cohen:**

I will close the hearing on S.B. 297 (R2) and open the hearing for public comment.

**Benjamin Challinor Mendez, Policy Director, Faith in Action Nevada:**

I am here to talk today about Assembly Joint Resolution 1 of the 32nd Special Session. We keep kicking the can down the road session after session after session on trying to find new revenue for our state, new revenue for our education, new revenue for our health care system, and new revenue for our mental health. We have a solution right at our fingertips, A.J.R. 1 of the 32nd Special Session. Faith in Action would like to see this heard so we can get more revenue for our state, for our much-needed services that our communities rely on.

**Ashlee Forman, representing Sierra Club Toiyabe Chapter:**

The Sierra Club supports mining tax reform because our current system is unfair and outdated. Since their beginning in our state, mining companies, often foreign owned, have benefited from our land, our infrastructure, and our natural resources. Unlike any other business in Nevada, they have profited off the wealth our land has to offer without paying their fair share back into our state. Our schools and health care system have borne the brunt of budget cuts in 2020, and many times before while these mining corporations have seen their profits significantly increase.

In 2019 close to half of the gold and silver mines in Nevada paid no taxes. This is not fair to you, me, or any other Nevadan. We can no longer afford to stand by and watch these corporations toxify our land, water, and air; mine our land's wealth; and utilize our state's infrastructure; all while paying close to nothing in taxes. We have watched our schools rank last in our nation due to low funding and have accepted that reality for far too long. We have the resources and the ability to better our children's future by simply requiring these corporations to pay their fair share. For these reasons we urge you to support bold mining tax reform.

**Chelsey Hand, representing Great Basin Resource Watch:**

I urge you to support A.J.R. 1 of the 32nd Special Session. The Great Basin Resource Watch represents hundreds of people across Nevada and has worked with communities in addressing the impacts from the mining industry. The development of a moderate large-scale mine changes the region indefinitely. The operations are very destructive to the environment

and often disruptive to hosting communities. Impacts include permanent loss of Native American cultural areas, scarification of the land, contamination of the water and air, massive depletion of ground water aquifers, and boom-and-bust economic cycles.

According to the U.S. Environmental Protection Agency's 2019 Toxics Release Inventory National Analysis, metal mines in Nevada released and disposed on-site just under 326.8 million pounds of toxic chemicals, representing 96.4 percent of the state total. Many mines in Nevada are expected to be sources of water pollution for hundreds of years. For example, the Phoenix Mine [Phoenix Project] treats roughly 330 million gallons of polluted water annually and there is no end in sight. This is not an isolated case. The recently proposed Thacker Pass lithium mine is also expected to require active treatment for at least 300 years. The Western Shoshone lost the significant sacred site at Mount Tenabo, which is now nearly surrounded by mining operations and no longer a spiritual place for vision and reflection.

The large open-pit mines often leave behind artificial lakes that contain elevated levels of contaminants. In some cases the water will require indefinite treatment. These lakes are not reclaimed for any post-mining use and the water is therefore wasted. Collectively it is estimated that Nevadans will lose about 1.5 million acre feet of water to these pit lakes. What price do we put on water? Much of these effects are intergenerational to permanent and lead us to conclude that the existing mining tax law is insufficient to cover the long-term cost to the state. We fully support A.J.R. 1 of the 32nd Special Session.

**Quentin Savvoir, Deputy Director, Make It Work Nevada:**

Fifty years ago, Black women shut down gambling in Las Vegas in the name of welfare rights, in the name of having resources to take care of their families. Today we are still fighting many of those same fights, such that we have undertaken an economic fairness campaign that we plan to launch this summer. Part of that economic fairness campaign is changing the narrative around how we talk about the economy, and talking about what is fair. Assembly Joint Resolution 1 of the 32nd Special Session is fair. Everyone else pays taxes. Many of us pay more taxes than Amazon, mining—well maybe not mining because I do not make the money mining makes. I want to urge this Committee to consider fairness and consider this moment that we are in, to reform everything that used to be and how we can make it better. Please support A.J.R. 1 of the 32nd Special Session.

**Chair Cohen:**

As there is no one else in the room for public comment, we will go to the phones.

**Laura Martin, Executive Director, Progressive Leadership Alliance of Nevada:**

I would like to say ditto to what folks are saying in public comment. I also want to thank our public education providers for continuing to talk about A.J.R. 1 of the 32nd Special Session and how important it is. I want to say that A.J.R. 1 of the 32nd Special Session also gives Nevada voters the opportunity to decide how we tax the mines. I understand there may be a deal happening for money to come a little quicker, or what have you, but we also have to recognize that could put those decisions in the hands of gaming and mining, just like we did



in 1864 when the mining industry decided how they would be taxed. That is why we are in the situation we are in now. We definitely want to see A.J.R. 1 of the 32nd Special Session have a hearing.

Give the people a voice, but if for some reason we have to go with a deal that is happening, please listen to the voices of the people and understand that our budget can no longer be put on the backs of public education, health care, and other essential services. Mining taxes are capped, but how many cuts that can be made to public education is not. We really have to think about the way we fund our state, how we collect revenue, and from whom. I appreciate the Committee and everyone at the Legislature for the hard work you are doing. We are almost at the finish line. We really appreciate you all.

**Ainslee Archibald, Private Citizen, Las Vegas, Nevada:**

I am speaking today to call for a hearing on A.J.R. 1 of the 32nd Special Session, the mining tax bill [reading from prepared testimony, [Exhibit E](#)]. Nevada is unique in our inability to capture the value of our minerals with a net proceeds of minerals tax. Passing A.J.R. 1 of the 32nd Special Session is a step in the right direction to fix this. Nevada voters deserve an opportunity in 2022 to choose how mining is taxed, and if we are going to be taking a deal, make sure it is one that prioritizes public educators and those most vulnerable—not mining corporations. Please hold a hearing on A.J.R. 1 of the 32nd Special Session.

**Christopher Daly, representing Nevada State Education Association:**

I am calling in support of A.J.R. 1 of the 32nd Special Session. You have heard me in this public comment period before, but we are less than 102 hours away from sine die. It is time to give A.J.R. 1 of the 32nd Special Session a full discussion of mining tax, a hearing, and then with A.J.R. 1 of the 32nd Special Session give Nevadans the opportunity to vote for some tax fairness with the mining industry.

I know Laura Martin, our colleague from the Progressive Leadership Alliance of Nevada, talked about a possible deal. Certainly we have all heard some rumors in the building. There is no deal that is going to be as good as A.J.R. 1 of the 32nd Special Session to deliver over \$400 million to the state. I know there has been a lot of talk about public education funding as well. Last night the Assembly voted out the K-12 funding bill [[Senate Bill 458](#)]. While the budget committees did the work they could do and moved over \$500 million, in the end, per-pupil funding from this current fiscal year to next fiscal year actually goes down by \$115. This cannot be done just through the Herculean work of members of the budget committees and reliance on economic trends. This needs to be done with brave and bold action to raise new revenue, new revenue streams, and the significant one in front of you that raises money specifically for public education, along with health care, is A.J.R. 1 of the 32nd Special Session. Now you cannot tie the hands of the future legislature in terms of saying that you want to fund education and next session we will put additional money into education, unless you amend the *Nevada Constitution*. That is the only way to guarantee funding for education. Guess what? Assembly Joint Resolution 1 of the 32nd Special Session does that by dedicating at least 25 percent of these funds to public education and other important services like health care.

**Dexter Lim, Private Citizen, Las Vegas, Nevada:**

I am speaking on behalf of the Sunrise Movement Las Vegas Hub [reading from prepared testimony, [Exhibit F](#)]. Today I am asking my representatives to address the long-standing inequities of state deductions and tax structure on the multinational mining corporations profiting off of our state. An answer to this has been in front of us all since it was passed out of the Assembly last summer, and it is beyond due by this point in the session for [A.J.R. 1 of the 32nd Special Session](#) to have a rightful hearing. In opening a public forum on this bill, I request that Speaker Frierson and the rest of the delegation extend the same trust and courtesy to the people who voted them into office to address inequities and secure revenue for the benefit of all Nevadans, not just a protected few. Let the people speak on mining justice, and let the people speak on [A.J.R. 1 of the 32nd Special Session](#).

**Jackie Chiakulas, Private Citizen, Las Vegas, Nevada:**

When we talk about revenue, we talk about job creation. We talk about investing in our communities. We talk about the future. Educators are job creators—our future. Jobs to combat climate change are renewable energy and clean energy jobs. In order to move to a clean energy future and a renewable energy future, we need to extract lithium. In Nevada, we have the only operating lithium mine in the United States. I was able to see it with my own eyes. We have one more lithium mine being proposed in Thacker Pass now, yet international mining corporations that extract these minerals in Nevada pay next to nothing in taxes. They pay next to nothing into our schools, health care, or our public services. When we talk about revenue and Nevada's future, we need to talk about mining and take action on holding them accountable. I worry that if the Legislature does not hold a hearing on meaningful revenue reform now, like for [A.J.R. 1 of the 32nd Special Session](#), years will go by, minerals will leave our state, renewable energy will advance, yet it will be Nevadans who are left behind again. The best way to ensure sustainable funding and revenue into our state is to listen to the people and have mining pay what they owe in taxes. It is well past time to have a hearing on [A.J.R. 1 of the 32nd Special Session](#).

**Jackie Spicer, Private Citizen, Las Vegas, Nevada:**

I am speaking as a member of the Sunrise Movement Las Vegas Hub [reading from prepared testimony, [Exhibit G](#)]. I am speaking today to call for a hearing on [A.J.R. 1 of the 32nd Special Session](#). It is not that we cannot afford to invest in education and health care; we know there is plenty of money in this state. But up to this point, elected officials in Nevada have chosen the interests of multibillion-dollar corporations over Nevadans. It is time to pass [A.J.R. 1 of the 32nd Special Session](#) and put our people before the corporations which currently receive massive giveaways through their deductions that no other business can take. Passing mine revenue reform is an opportunity to prove that you will side with the people of Nevada. Which side are you on? I urge you to hold a hearing on [A.J.R. 1 of the 32nd Special Session](#).

**Verania Rebolledo, Private Citizen, North Las Vegas, Nevada:**

I am with Make the Road Nevada, a local nonprofit here in Las Vegas, committed to fight for immigrant and worker rights. I am calling to ditto everything the previous public commenters have mentioned. Nevadans have long suffered from underfunded education and

health care, not to mention the lack of funding for mental services. I experienced firsthand the lack of funding in all aspects in Nevada, from lack of importance in funding for our education, as we stand last in education, the lack of resources and funding for our health providers and mental health providers. I want to ask, when will we put people before profit and corporations? I urge you all to pass and have a hearing on Assembly Joint Resolution 1 of the 32nd Special Session for a better Nevada now.

**Brendan Becker, Private Citizen, Henderson, Nevada:**

I am calling in as a concerned citizen in Clark County. I am speaking today to call for a hearing on A.J.R. 1 of the 32nd Special Session, the mining tax bill. Often people on government programs get accused of abusing the system. Those programs include things such as unemployment, social security, EBT [electronic benefits transfer], and SNAP [Supplemental Nutrition Assistance Program]. In my opinion, the real people who abuse the system are these millionaires and billionaires in charge of mining companies. While families and Nevadans in general were suffering during the last two economic crises, these mining companies got richer and richer. So while everyone was losing their money, these mining companies were sitting on either gold mines or whatever. It is about time they pay their fair share in taxes. It is inexcusable that there is still not enough funding for education. I remember when I was in school it was the same way. There was no funding. We always had to use old technology and we never could use the proper materials. I am 24 years old and I hear it is still the same way. I think it needs to change because Nevada is [unintelligible] to be a state that is for the people and not for businesses. Please, I urge you all to have a hearing on A.J.R. 1 of the 32nd Special Session.

**Hector Fong, Jr., Private Citizen, Las Vegas, Nevada:**

I am a lifelong Nevadan. I was born and raised here in Las Vegas. I have gone from pre-K through grade 12 in Clark County. I have gone to many different schools in the state—University of Nevada, Reno; College of Southern Nevada; and University of Nevada, Las Vegas. I am here to advocate for a hearing on A.J.R. 1 of the 32nd Special Session. I feel like it has been way too long, like an earlier caller said, that our education has been underfunded. I heard it through the recession while I was in elementary school and middle school. Budget cuts, overcrowded classrooms, cuts to extracurriculars, and I think it is time that mining pays its fair share and these multinational millionaire-billionaire corporations pay what they owe to the state, and our state leaders start supporting the next generation of Nevadans, as well as the health care services and other essential services in the state that everyday families in the entire state rely on.

**Cassandra Charles, Private Citizen, Las Vegas, Nevada:**

Today I am calling in to urge you to hold a hearing on A.J.R. 1 of the 32nd Special Session. Just like the folks before me, I was born and raised here in Nevada, and I firmly believe that A.J.R. 1 of the 32nd Special Session is Nevada's best option to hold the megabillionaire mining corporations accountable to supporting public services and education in our state.

As someone who went through the Clark County School District, I definitely had incredible teachers, but we can all agree that they need more resources and funds to give students what they need to thrive. Students in Nevada deserve to thrive and we need to give them the resources to do it. Please hold a hearing on A.J.R. 1 of the 32nd Special Session to tax the mines.

**Andrew Charles, Private Citizen, Las Vegas, Nevada:**

I am calling to ask that you hear A.J.R. 1 of the 32nd Special Session and give it the proper hearing it deserves. I am also here to say we will not be accepting any more short-term solutions that are sort of a one-time drop in the bucket. I have grown up in Las Vegas my entire life, and the education system definitely needs a lot more funding, like many people have said before me.

**Chair Cohen:**

There are no further callers to provide public comment. Committee, we will have a hearing tomorrow. I am not sure what time. We will also have a work session. Keep close to the building. We are adjourned [at 6:33 p.m.].

RESPECTFULLY SUBMITTED:

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Gina Hall  
Committee Secretary

APPROVED BY:

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Assemblywoman Lesley E. Cohen, Chair

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

## EXHIBITS

[Exhibit A](#) is the Agenda.

[Exhibit B](#) is the Attendance Roster.

[Exhibit C](#) is an email dated May 28, 2021, submitted by Jamie Rodriguez, Government Affairs Manager, Washoe County, regarding Senate Bill 297 (2nd Reprint).

[Exhibit D](#) is written testimony dated May 27, 2021, submitted by Ashlee Forman, representing Sierra Club Toiyabe Chapter, in support of Senate Bill 297 (2nd Reprint).

[Exhibit E](#) is written testimony dated May 27, 2021, submitted by Ainslee Archibald, Private Citizen, Las Vegas, Nevada, regarding Assembly Joint Resolution 1 of the 32nd Special Session.

[Exhibit F](#) is written testimony dated May 27, 2021, submitted by Dexter Lim, Private Citizen, Las Vegas, Nevada, regarding Assembly Joint Resolution 1 of the 32nd Special Session.

[Exhibit G](#) is written testimony dated May 27, 2021, submitted by Jackie Spicer, Private Citizen, Las Vegas, Nevada, regarding Assembly Joint Resolution 1 of the 32nd Special Session.