

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

**Eighty-First Session  
March 9, 2021**

The Committee on Revenue was called to order by Chair Lesley E. Cohen at 4:02 p.m. on Tuesday, March 9, 2021, Online. 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 Teresa Benitez-Thompson, Vice 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:**

None

**GUEST LEGISLATORS PRESENT:**

None

**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:**

None

**Chair Cohen:**

[Roll was taken and Committee rules and protocol were reviewed.] Today we have a work session on three bills. I will open the work session for Assembly Bill 9.

**Assembly Bill 9: Revises provisions governing the disclosure of certain confidential information by the Department of Taxation. (BDR 32-270)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

Assembly Bill 9 is the first bill on the work session today [\[Exhibit C\]](#). This bill was heard in this Committee on February 11, 2021. It was sponsored by the Assembly Committee on Revenue on behalf of the Department of Taxation.

Assembly Bill 9 revises confidentiality provisions contained in *Nevada Revised Statutes* Chapter 360 to allow the Department of Taxation to disclose, in confidence, certain confidential taxpayer information to the Budget Division of the Office of Finance, Office of the Governor, for use in the projection of revenue.

There was testimony from Executive Director Melanie Young and Chief Deputy Director Shellie Hughes from the Department of Taxation, as well as Deputy Director Tiffany Greenameyer from the Governor's Office of Finance. There are no amendments to the bill. If there are any questions, I am glad to answer them.

**Chair Cohen:**

Members, are there any questions on A.B. 9? [There were none.] I will entertain a motion to do pass A.B. 9.

ASSEMBLYWOMAN BENITEZ-THOMPSON MOVED TO DO PASS  
ASSEMBLY BILL 9.

ASSEMBLYWOMAN BILBRAY-AXELROD SECONDED THE MOTION.

Is there any discussion on the motion? [There was none.]

THE MOTION PASSED UNANIMOUSLY.

I will assign the floor statement to Assemblywoman Bilbray-Axelrod. I will close the work session on A.B. 9 and open the work session on Assembly Bill 13.

**Assembly Bill 13: Revises requirements related to certain financial reporting by the State Controller. (BDR 18-353)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

Assembly Bill 13 was heard in this Committee on February 25, 2021, and was sponsored by the Assembly Committee on Government Affairs on behalf of the State Controller [[Exhibit D](#)]. Assembly Bill 13 revises the information that the State Controller must include in the annual report of certain financial information that is provided to the Governor and the Legislature pursuant to *Nevada Revised Statutes* 227.110. The bill requires that the report provide a complete statement of the change from the immediately preceding fiscal year in the assets, liabilities, and resources of the State; as well as the amount of the expenditures and revenues for the programs provided by the State.

There was testimony from the State Controller Catherine Byrne and Chief Deputy Controller Lori Hoover, Office of the State Controller, as well as the former State Controller, Kim Wallin. There was no testimony in opposition to the bill and no amendments were proposed. If there are any questions, I am glad to answer them.

**Chair Cohen:**

We have the State Controller with us today to assist with answering any questions. Are there any questions from the members of the Committee? [There were none.] I will entertain a motion to do pass A.B. 13.

ASSEMBLYMAN YEAGER MOVED TO DO PASS ASSEMBLY BILL 13.

ASSEMBLYWOMAN KASAMA SECONDED THE MOTION.

Is there any discussion on the motion? [There was none.]

THE MOTION PASSED UNANIMOUSLY.

I will assign the floor statement to Assemblywoman Kasama. I will close the work session on A.B. 13 and open the work session on our final bill, Assembly Bill 69.

**Assembly Bill 69: Revises provisions governing economic development. (BDR 18-290)**

**Michael Nakamoto, Deputy Fiscal Analyst:**

Assembly Bill 69 was heard in this Committee on February 23, 2021, and was sponsored by the Assembly Committee on Revenue on behalf of the Office of Economic Development, Office of the Governor (GOED) [[Exhibit E](#)]. It makes several changes to provisions in *Nevada Revised Statutes* Chapter 231 relating to GOED. Specifically, there are seven changes that are made in the bill:

1. The definition of "motion pictures" is amended to include feature films, programs made for broadcast or other electronic transmission, commercials, and other audiovisual media.
2. The Director of the Department of Business and Industry is added as a nonvoting member to the Board of Economic Development.
3. The provisions relating to the Board are amended such that a majority of the voting members of the Board constitutes a quorum, and, if a quorum is present, the affirmative vote of a majority of the voting members of the Board present is sufficient for any official action taken by the Board.
4. The name of the Division of Motion Pictures is changed to the Nevada Film Office.
5. The Executive Director must be appointed by the Governor from a list of not more than three persons recommended by the Board, rather than from a list of three persons.
6. The library of the variety and extent of locations in the state which are available for the production of motion pictures must be made available on an Internet website maintained by the Nevada Film Office.
7. The requirement that the registration filed with the Nevada Film Office be signed by the head of the department or agency authorized to issue business licenses on behalf of a county, in a county whose population is 700,000 or more, is removed.

There is an amendment to the bill. If you will look at the second page of the work session document for A.B. 69, you will see a summary of it [[Exhibit E](#)], and there was some intended language submitted by GOED [[Exhibit F](#)]. What this does is clarify the language in section 2, subsection 7 of the bill, which currently states that if there is a majority of the voting members present, this would constitute a sufficient number to approve any action of the Board. The Office of Economic Development, Office of the Governor wishes to clarify that, so rather than it being a majority of the voting members present, it would be a majority of all voting members, which would mean there would have to be at least five affirmative votes for the Board to take action under this amendment, rather than as few as three under the language in the bill. If there are any questions, I am glad to answer them.

**Chair Cohen:**

James Humm, Director of Compliance and Regulatory Affairs at GOED, is here to assist with answering any questions. Are there any questions from the members of the Committee? [There were none.] I will entertain a motion to amend and do pass A.B. 69 with the amendment from GOED, as discussed in the work session document.

ASSEMBLYMAN MILLER MOVED TO AMEND AND DO PASS  
ASSEMBLY BILL 69.

ASSEMBLYMAN ROBERTS SECONDED THE MOTION.

Is there any discussion on the motion? [There was none.]

THE MOTION PASSED UNANIMOUSLY.

I will do the floor statement. I will close the work session on A.B. 69 and open the hearing for public comment. Is there anyone for public comment? [There was no one.] Are there any comments from the members of the Committee? [There were none.] We are adjourned [at 4:18 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 the Work Session Document for Assembly Bill 9, dated March 9, 2021, presented and submitted by Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau.

[Exhibit D](#) is the Work Session Document for Assembly Bill 13, dated March 9, 2021, presented and submitted by Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau.

[Exhibit E](#) is the Work Session Document for Assembly Bill 69, dated March 9, 2021, presented and submitted by Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division, Legislative Counsel Bureau.

[Exhibit F](#) is a statement of intent to amend Assembly Bill 69, submitted by James Humm, Director of Compliance and Regulatory Affairs, Office of Economic Development, Office of the Governor.