

**MINUTES OF THE JOINT MEETING  
OF THE  
ASSEMBLY COMMITTEE ON WAYS AND MEANS  
AND THE  
SENATE COMMITTEE ON FINANCE**

**Eighty-First Session  
May 30, 2021**

The joint meeting of the Assembly Committee on Ways and Means and the Senate Committee on Finance was called to order by Chair Maggie Carlton at 5:28 p.m. on Sunday, May 30, 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).

**ASSEMBLY COMMITTEE MEMBERS PRESENT:**

Assemblywoman Maggie Carlton, Chair  
Assemblywoman Daniele Monroe-Moreno, Vice Chair  
Assemblywoman Teresa Benitez-Thompson  
Assemblyman Jason Frierson  
Assemblywoman Michelle Gorelow  
Assemblyman Gregory T. Hafen II  
Assemblywoman Sandra Jauregui  
Assemblyman Glen Leavitt  
Assemblywoman Brittney Miller  
Assemblywoman Sarah Peters  
Assemblyman Tom Roberts  
Assemblywoman Robin L. Titus  
Assemblywoman Jill Tolles  
Assemblyman Howard Watts

**SENATE COMMITTEE MEMBERS PRESENT:**

Senator Chris Brooks, Chair  
Senator Moises Denis, Vice Chair  
Senator Nicole J. Cannizzaro  
Senator Marilyn Dondero Loop  
Senator Pete Goicoechea  
Senator Scott Hammond  
Senator Ben Kieckhefer  
Senator Heidi Seevers Gansert



**COMMITTEE MEMBERS ABSENT:**

Senator Julia Ratti

**GUEST LEGISLATORS PRESENT:**

None

**STAFF MEMBERS PRESENT:**

Sarah Coffman, Assembly Fiscal Analyst  
Brody Leiser, Principal Deputy Fiscal Analyst  
Russell Guindon, Principal Deputy Fiscal Analyst  
Mary O'Hair, Committee Manager  
Carmen Neveau, Committee Secretary  
Bet Torres, Committee Assistant

**OTHERS PRESENT:**

Tyre Gray, President, Nevada Mining Association  
John Vellardita, Executive Director, Clark County Education Association  
Melanie Young, Executive Director, Nevada Department of Taxation  
Christine Saunders, Political Director, Progressive Leadership Alliance of Nevada  
Annette Magnus, Executive Director, Battle Born Progress  
Christina Erling, Director, Government Affairs North America, Barrick Gold Corporation, representing Nevada Gold Mines  
Benjamin Challinor, Policy Director, Faith In Action Nevada  
James Frazee, Vice President, Clark County Education Association  
Rudy Zamora, Program Director, Chispa Nevada, League of Conservation Voters  
Amanda Hilton, General Manager, Robinson Nevada Mining Company  
Christi Cabrera, Policy and Advocacy Director, Nevada Conservation League  
Valeria Gurr, Nevada State Director, Nevada School Choice Coalition  
Maria Davis, Private Citizen  
Victor Salcido, representing the Charter School Association of Nevada  
Jimmy Lau, Senior Associate, Ferrari Public Affairs, representing AAA Scholarship Foundation  
Brendan Becker, Private Citizen  
Dora Martinez, Nevada Disability Action Coalition  
Dexter Lim, speaking on behalf of the Sunrise Movement in Las Vegas and the Sunrise Movement in Reno  
Jasmine Tobon, Organizing Specialist, Planned Parenthood Votes Nevada  
Jeri Burton, President, National Organization of Women, Nevada Chapter  
Erin Phillips, President, Power2Parent

Cassandra Charles, Private Citizen  
Ainslee Archibald, Private Citizen  
Amanda Morgan, representing Educate Nevada Now  
Brian Beffort, Director, Sierra Club, Toiyabe Chapter  
Brian Mason, Tribal Vice Chairman, Shoshone-Paiute Tribes of the Duck Valley  
Indian Reservation  
Patrick Donnelly, Nevada State Director, Center for Biological Diversity

**Chair Carlton:**

[Roll was taken, and Committee rules and protocol were reviewed.] We only have one bill to discuss, Assembly Bill 495. I will begin by bringing presenters to the table. We will then listen to the presenters for 25 to 30 minutes. The presenters will walk us through the bill and review all the different components and then be available to answer questions. I ask that Committee members limit questions to one question per member. Then we will open the meeting for testimony from those in support of, in opposition to, or neutral on the bill, with support, opposition, and neutral testimony limited to a maximum of 30 minutes each. Those speaking should limit responses to two minutes. If anyone is not able to make comment, the comments can be submitted in writing, and we will ensure the comments are included in the minutes. With that said, we will begin the meeting.

**Assembly Bill 495: Revises provisions relating to governmental financial administration. (BDR 32-1034)**

**Assemblyman Frierson:**

I am Jason Frierson, Assemblyman for Assembly District 8 and Speaker of the Nevada State Assembly, and I am pleased to present Assembly Bill 495. It is said that legislation is the art of compromise. I believe this bill represents a monumental compromise and collaboration that will benefit Nevadans now and for years to come. No revenue package is passed in this building overnight, and while we are at the 119th day of this session, we have been talking about adding meaningful revenue for our children's education for as long as I can remember. This bill represents a good faith effort from Nevada's mining industry, because they also believe that Nevada families, especially our children, should have sustained revenue.

I also want to acknowledge our colleagues in the Senate and Governor Steve Sisolak. We are here today because of our leadership. We are also here because of dedicated Nevadans who have made their voices heard throughout this process. I look forward to this hearing today and moving forward with my colleagues on both sides of the aisle. I want to point out that this bill represents a tremendous amount of collaboration and discussion, not only with stakeholders, but with activists in the community, with parents, with teachers, with legislators across the aisle, and with members of the Executive Branch. This is a collaboration that has seldom been seen in my career. No piece of legislation is perfect, but we were committed to designating funds for education. We were committed to ensuring that we have stability for children's education for the long term. This bill represents an effort to do that, recognizing that when you have a piece of legislation that is this monumental, there are always going to

be parts that some people do not like. When every person who is invested in this process and these policies has a little bit of heartburn about some of it but still comes forward for our children, that means the legislation is probably a good start and a good piece of legislation. I do not believe there are many controversial parts of this bill. This bill represents at least the beginning of a conversation and reflects the input amongst our colleagues across the aisle to try to come up with something that we believe we can move forward. We will continue to have conversations about how to ensure that we provide a stable foundation of education for our children.

As we move through sections of the bill, you will see the continued effort to look at ways to provide education funding for our children in the long run. This bill represents collaboration between the Clark County Education Association, the mining industry, the gaming industry, stakeholders in education, and progressive stakeholders. I have made a point of trying to meet with everyone to get input and to incorporate as much of that as I could into a bill that this body might find palatable. I have a representative with me today from the Nevada Mining Association as well as the Clark County Education Association.

**Tyre Gray, President, Nevada Mining Association:**

I have some prepared remarks, but I wanted to echo the sentiments of Speaker Frierson. This is a continuation of a conversation that began before anyone knew what the coronavirus was. This conversation has continued throughout because we understand there is a need to meet a particular desire. There is a need to get our funding in the education system up, and mining is first in line today to do that.

Assembly Bill 495 is about our most precious resource—our children—and mining's longstanding commitment to support education. Mining is a capital-intensive industry. Tens of millions of dollars can be invested in a project over a ten-year period before viability of that project comes to fruition. It is important that there is a predictable tax structure around those processes, and we believe that A.B. 495 puts us on the road to having the predictability we need, particularly as we try to meet the new energy standards that are currently being set in these houses today. It is important to note that the mining industry pays every tax that every other business pays and now will be paying an additional tax under A.B. 495. It is also important to recognize that the mining industry is a price-taker, not a price-setter. By that, we mean that mining taxes are the most direct taxes that we have in Nevada. These taxes are not passed on to consumers, and the taxes are not passed down the supply chain. The taxes are actually borne by the mining industry.

This bill, A.B. 495, is a demonstration of mining's continued commitment to partner with the state of Nevada. As we have done in the past, again the mining industry has come forward to answer the call, specifically the call issued by our education community. As such, mining is a willing payer to achieve these goals. Although mining alone cannot solve the structural, fiscal, and funding issues of the state of Nevada, it is in the mining industry's DNA to be first at the table and to be part of the solution.

In closing, I would be remiss if I did not, on behalf of the 37,000 families that rely on the mining industry and its supply chain for their livelihood, thank the members of this body, the Governor, the Clark County Education Association, and all other stakeholders at the table who worked hard to find a way to increase education funding while simultaneously preserving jobs, rural county funding, and the viability of Nevada's mining industry. Thank you.

**John Vellardita, Executive Director, Clark County Education Association:**

My name is John Vellardita. I represent the Clark County Education Association, 18,000 licensed professionals, fifth largest school district in the country with all the challenges and lots of kids. In this bill, you will hear significant advancements and investments in our K-12 system, starting with identifying and finding, for the first time in a long time, a dedicated revenue stream—in this case, out of mining. We would like to refer to this revenue stream as the mining education fund to our K-12 delivery system. You are going to hear that there is new revenue and you are going to hear when that starts, and then you are going to hear about the existing revenue that mining contributes to the state and that is also going to be dedicated, both of them, in the 2021-2023 biennium toward education. We think that is a significant advancement.

We left the 2019 Session with everyone trying to fix a funding formula that was outdated. We came up with this new unfunded model, so the challenge and the charge for the 81st Session, particularly after the COVID-19 pandemic collapsed the economy, was to answer the question of how to fund our K-12 system. We were determined to find revenue sources, and I think the most significant part of A.B. 495 is the dedicated funding stream for K-12. Is it enough? No, but it is a start. The second thing is that I think we are on the path of trying to bring our education system to a national average over a ten-year period. This effort requires an investment, and I think what you have done prior to the introduction of A.B. 495 is significant. One-half of a billion dollars will be invested in the base per-pupil funding. That cannot be understated. I do not care who comments that it is never enough. This state has never invested \$500 million in the base in history. That launches our K-12 system on a path of making improvements. Also in this bill is how we can use the one-time money from the federal government that goes to the state and the one-time money that goes to local education agencies, the school districts, and forge the two together to maximize a return on investing in instruction in our classrooms. With \$200 million leveraged against what school districts can contribute as well, that is a significant advancement.

We think these things you will hear about are significant. The Clark County Education Association is not just in support of this bill, but we have worked hard for the last two years to force a conversation around investing in education. Under your leadership during this session, you have led the way for that to happen. We appreciate the leadership of the Speaker, the leadership of the Senate, and the opinions and input of both parties in both houses on education. No one has a franchise on what is right when it comes to investing in our kids. We are here today; we worked with the gaming industry, the mining industry, the leadership, and the Governor, who has been stellar in trying to move this forward, as well as

other folks, and we would like to see progress and we would like to see this body support A.B. 495.

**Assemblyman Frierson:**

I would like to thank Mr. Gray and Mr. Vellardita for the partnership that we have been able to use to advance these policies. I will walk through the bill at this point, although I would like to stress, for several of the areas, how challenging it was to get these in one bill. During the COVID-19 pandemic, we recognized the need to diversify our economy and identify other sources of funding for our greatest needs, and what we saw was that the mining industry, by virtue of the increased value of gold, was doing well when other areas of our state budget were not doing well. There have been years of policymaking in education funding, so I am not here to blame anybody. I am here to ensure that all our state stakeholders step up and when we need them the most, be a partner. With that, I will walk through the sections of the bill.

Section 1 of A.B. 495 adds a new chapter to *Nevada Revised Statutes*, Title 32, Revenue and Taxation. Section 3 defines “business” broadly to mean any activity engaged in with the object of indirect or direct gain, benefit, or advantage to any person or government entity. Section 4 broadly defines “business entity” for the purpose and focus of the extraction of gold and silver. I know you may hear testimony about other minerals that are extracted, including lithium, that are beginning to be explored. At some point, this body may want to look at those other minerals. But this is our starting point: with minerals that we know will last in Nevada. Sections 5 through 21 contain additional definitions, including “gross revenue.” These sections are necessary to tie together the policy.

Section 22 requires the Department of Taxation to administer and enforce the provisions of the new chapter. Section 23 establishes requirements for those persons who maintain records of any entity that pays taxes as set forth in A.B. 495. Section 24 authorizes the Department of Taxation, or its designee, to examine any records of a person who may be liable. Section 25 imposes an excise tax on the Nevada gross revenue of each business entity with Nevada gross revenue exceeding \$20 million in a taxable year. That rate is 0.75 percent on any amount greater than \$20 million but not more than \$150 million, and 1.10 percent on any amount greater than \$150 million. This section specifies who is required to submit a return and when they must remit the amount due.

Section 26 establishes how the gross revenue of the business entity is adjusted to determine the Nevada gross revenue. Nevada's gross revenue does not include revenue from the sale or transfer of a mineral other than gold or silver, and it does not include dividends or interest on government bonds, pass-through revenue, and various other sources of revenue. Section 27 establishes Nevada's jurisdiction over gross revenues for the purposes of taxation under the new chapter. Sections 28 through 30 establish procedures for crediting or refunding overpayments. Section 31 prohibits any injunction, writ, mandate, or other process in a court proceeding against Nevada or any of its officers that would prevent or enjoin collection of the tax imposed in the new chapter.

Sections 32 through 37 authorize a person who has filed a claim for a refund or credit to bring court action after the Nevada Tax Commission makes a final decision. Section 38 requires fees, taxes, interest, and penalties under this new chapter to be remitted to the Department of Taxation. Section 39 provides that filing a false and fraudulent return with the intent to defraud is a gross misdemeanor.

Section 40 specifies that the remedies provided in the chapter are cumulative, and the pursuit of one remedy by the Department or the Office of the Attorney General does not exclude any other remedy. Sections 41 through 44 include conforming language. Section 45 requires the Department of Taxation to deposit all taxes, interest, and penalties it receives under this new chapter for credit to the State General Fund. Of course, at this stage we are closing budgets, so we recognize that there will need to be a phased implementation of those funds going directly into the State General Fund. I think the \$500 million that Mr. Vellardita mentioned was an advance on what we were hoping to accomplish through this legislation.

Sections 46 and 47 address tax credits that a business can receive, and this ties to the policies that were not directly related but were collectively believed to be needed for inclusion to move this bill forward. These sections address tax credits that businesses can receive under existing law for donations to the Nevada Educational Choice Scholarship Program, also known as Opportunity Scholarships. This section adds back \$4.745 million in tax credits for Fiscal Year 2021-2022.

I want to take a minute to address this section in particular. The intent of this section is not to expand Opportunity Scholarships. This is designed and intended to at least maintain the 2019 levels. I know there are some concerns, and this is one of the areas of the bill that took a significant amount of work, collaboration, discussion, and heartburn, and for some, holding their noses and nodding their heads in the interest of moving Nevada forward and ensuring that A.B. 495 moved forward.

Section 48 provides that a person engaged in the business of extracting gold or silver is not a business entity for the purposes of the commerce tax. Section 49 provides that the tax imposed under the new chapter applies to stocks, bonds, and securities.

Section 51 is crucial to moving Nevada forward and ensuring stability for education. This section directs the net proceeds of minerals to also be transferred to the State Education Fund. What that means is approximately \$140 million per biennium that is not new money, but we as a state are committing that money to education going forward. This section will result in, at least starting next year, over \$300 million that is exclusively going directly into the base for per-pupil spending.

Section 52 was a difficult section to agree upon as well. This section removes prohibitions against a scholarship organization granting an Opportunity Scholarship to new students. The policy decision from last session was to ensure that no student receiving an Opportunity

Scholarship lost their scholarship. Some of you may remember that there was a growth factor built into the program that the Legislature removed last session. On one hand, you had a process where you could not award new scholarships, and on the other hand, you had a built-in growth factor. There was more money being committed to the program, but fewer students who were eligible to receive scholarships. We were finding situations where one student had a scholarship and a sibling did not have a scholarship, and at some point the sibling had to go to a different school. I think that the conversations from last session were designed to put guardrails on the growth of the program, which had a growth factor of 110 percent that was not sustainable. By eliminating that growth factor, caps were put on monies set aside for Opportunity Scholarships. The number of students dropped more quickly than we anticipated last session, and we are within the program parameters. Assembly Bill 458 of the 80th Session removed the growth factor, and we are now in compliance with that bill because we are within the amount that was intended to be designated toward that. Again, as with some other provisions in this bill, some of the stakeholders agreed with this provision to keep the bill moving, but they did not like the provision.

Section 53 requires the State Plan for Medicaid, to the extent allowed by federal law, to include in the State Plan for Medicaid the authorization of reimbursement for personal care services. This is part of the package based on bipartisan input. There are other pieces of legislation this body has considered, and I want to mention them so this is in context. Medicaid may seem unrelated other aspects of the bill, but there was another bill designed to ensure prison inmates who were scheduled for release had help enrolling for Medicaid at, or prior to, release. This avoided the need for former inmates to attempt to enroll in Medicaid on their own. Frequently, former inmates fail to negotiate the process to enroll in Medicaid; there is a large population of inmates that are eligible for Medicaid but not enrolled. There was another bill that ensured not only enrollment at release for inmates, but if the inmates had coverage before incarceration, instead of losing coverage and having to start the process over again, the coverage could be paused and resumed at release. Parts of those policies that were in Senator Settlemeyer's proposed legislation were left out that included this aspect of it, so this was something that I think folks collectively thought was worthwhile being part of this package.

Sections 54 and 55 include conforming changes. Section 56, given that many of our budgets have been closed, provides that the proceeds from this gross revenue will be deposited in the State Education Fund beginning July 1, 2023. Again, the \$500 million that we have already invested was an advance on the hope that we were going to be able to pass A.B. 495. We were confident that we would get something meaningful done for our children.

Section 57 reflects another aspect of a collective set of policies. That section covers the restoration of the Silver State Opportunity Grant Program dollars to 2019 levels. Much as people that support that program would love for there to be \$6 million additional per year, that was an error. The amount was intended to be \$600,000 additional per year, and that is



something that I will propose in a conceptual amendment. For the 2021-2023 biennium, that will be a \$1.2 million restoration of what was funded in 2019 for that purpose.

Section 58 makes an appropriation from the State General Fund to pay for the state's share of personal care services related to Medicaid. That was another portion of the bill that came from previous legislation to ensure personal care services for Medicaid recipients is a covered service.

Section 59 allocates \$200 million of federal aid from the American Rescue Plan Act of 2021 (ARP) to the Department of Education. This is another separate policy, a compromise that we felt was important to include in A.B. 495. This section allows for ARP funds to be used for purposes set forth in the ARP guidelines for things such as school districts and universities; schools for profoundly gifted students; programs to address the effect of learning loss due to COVID-19, which includes tutoring, summer school and after-school programs, extended learning and enrichment programs, literacy programs and instructional programs, and support for at-risk students. The important part of this funding is that grants will be awarded based on an ability to provide a plan on how these grant dollars will be spent to address learning loss.

We want school districts to be able to show us what each school is doing with direct federal dollars so that the school districts are eligible to apply for ARP funds specifically for these purposes. This is a good idea and a good policy for transparency. We would otherwise not know about learning loss because this data is reported directly to school districts, not through the state. Eligibility for that funding would be the incentive for school districts to provide transparency, and then the state can make funding decisions for other programs based on the plans for how the dollars will be spent. I will be conceptually proposing to remove the reference to charter schools from section 59 as an unintended error in drafting.

Section 60 requires the Commission on School Funding to investigate sources of revenue to fund public education and to submit written findings and recommendations to the Governor and the Director of the Legislative Counsel Bureau on or before November 1, 2022. Remember, this bill is the beginning of a conversation, and we are not going to stop talking about ways to provide stable funding for education in Nevada. This is an important component of the bill to ensure conversations around stable sources of funding for education continue.

There is a conceptual amendment that was developed late that I want to mention. Similar to directing the Commission on School Funding to investigate sources of revenue, we want to direct the Commission on School Funding to look at recommendations on the composition and structure of local school boards. There has been legislation during the last three biennia that proposed to look at not only the composition and numbers, but whether members are elected or appointed, whether the existing number of board members are sufficient, and what the backgrounds and qualifications of board members should be. Over the past few years, this body has added training requirements for members of school boards. While these are

clearly community-based bodies and school boards, board members have to make difficult and complicated decisions about budgets and curricula. It is worthwhile to take a measured approach and look at the desired composition of school boards over an entire interim to make recommendations about what can be done to ensure that school boards are as effective and efficient as possible. I will conceptually propose that this also be added to section 60, as well as to change the due date for the report from November 1, 2022, to November 15, 2022. There are many reasons for the date change, but there is a lot going on in the first week of September.

Section 63 of A.B. 495 establishes an effective date of July 1, 2021. For sections 45, 51, and 56 of this bill which relate to the transfer to the State Education Fund, the effective date will be July 1, 2023. I welcome any questions.

**Chair Carlton:**

Regarding section 59, we are looking at the Director, Budget Division, Office of Finance, Office of the Governor, who would disburse funds of \$200 million received from the ARP to the Department of Education. Then as grant requests are received, would those grants be processed under a traditional work program? Would the Department of Education appear before the Legislature and discuss how the funds would flow? You mentioned review processes and that we would have to ensure we understood the accountability and transparency for previous expenditures. How do you see the process unfolding?

**Assemblyman Frierson:**

The intention was for this process to be consistent with how we normally operate, with added transparency and accountability. My understanding is that the process will not change.

**Chair Carlton:**

I will ask the Fiscal Analysis Division staff to look at that process and ensure that everyone is involved in conversations as we move forward. If we are all involved in funding this bill, we should all know how it works. Are there any other questions from Committee members?

**Senator Kieckhefer:**

For the Commission on School Funding, we restricted the end of their meetings to September, and now we are requiring that a report will be due in November. We may need to look at that date.

**Chair Carlton:**

We can adjust that date to reconcile with previous legislation that has been passed.

**Senator Dondero Loop:**

In section 60, when the bill says, "Investigate sources of revenue to fund public education in this state," can you explain that further and discuss where this is going and what you are thinking?

**Assemblyman Frierson:**

I think answering that question with where I am going would be a mistake. The purpose of the Commission on School Funding, in large part, is to explore these options. My goal in including that provision is to ensure we continue to have a conversation and that we have a directive to report back with recommendations. I do not want to presuppose what those types and sources of revenue might be, based on our many conversations. I will let the Commission determine that.

**Assemblywoman Tolles:**

I would like to thank the mining industry for coming to the table, and thanks to all the parties who collaborated on this bill. This was an enormous task and one with a stake for many people. In section 59, I appreciate the dedicated funding for literacy and learning loss because this has been a difficult year for our students. Do we know for certain that we are authorized to use the \$200 million for these purposes with that federal funding?

**Assemblyman Frierson:**

I believe we took those categories directly from guidelines for the federal dollars in the ARP fund.

**Assemblywoman Peters:**

Related to computing the tax owed, I know there is a lot of language in the bill that is in tax legalese, but I was wondering whether you could walk through and explain what it means. I have specific questions on subsection 6 of section 26 and parts of section 27.

**Russell Guindon, Principal Deputy Fiscal Analyst:**

I think the key element in section 26 is subsection 3, which excludes the sale and transfer of minerals other than gold and silver. Some of the provisions are consistent with structural elements of the commerce tax, which is the other tax that is based on gross revenue of businesses. For me to explain the application of this bill to the mining industry is beyond my ability. I apologize. Perhaps representatives from the mining industry or the Department of Taxation could speak to this.

**Melanie Young, Executive Director, Nevada Department of Taxation:**

It would be difficult for me to provide real world scenarios for each section, but I will try. In section 26, subsection 6, the amount of revenue derived from a business entity that is directly related to operation of a facility located on property owned or leased by the federal government and managed or operated primarily to house members of the armed forces, would be a deduction of that type of revenue from the gross revenue as outlined in section 26.

In section 27, there are different elements that are similar to what is included in the commerce tax, and to go through each one of these would be extensive. I would have to defer to my staff.

**Chair Carlton:**

Has that answered your question, Assemblywoman Peters?

**Assemblywoman Peters:**

Can you clarify in section 26, subsection 6, would this apply to the Fallon Naval Base or other land owned by the military that potentially may have leased minerals? We have a lot of public lands in Nevada, so I want to be sure of the details.

**Assemblyman Frierson:**

We have received several emails about that section of A.B. 495. I was informed by Legal staff that on those properties, because of the "and" between paragraphs a and b in section 26, both of those conditions would have to be met for the deduction to apply. What that means is that the deduction would not apply unless a property was also used for the primary purpose of housing members of the armed forces. I know that was a concern.

**Chair Carlton:**

Are there questions from other Committee members?

**Assemblywoman Tolles:**

In section 59, I appreciate the transparency piece of this bill. As I understand this, school districts would have to submit what the plans are for the funds to address learning loss and how the school district will be using the funding. Would that plan be made public, or will there be a way for the public to see what the guidelines for approval will be?

**Assemblyman Frierson:**

I believe the intent is that for the application process, once accountability and transparency are provided for the use of funds that are received directly, the Department of Education will have to develop guidelines for the program that comply with requirements set forth. The remaining process will be the same as it is now. The intent is to be entirely transparent.

**Assemblywoman Tolles:**

That is a great best practice to follow.

**Senator Brooks:**

Throughout this bill, the art of compromise is well reflected. It is a historic moment in Nevada's history when one of the oldest and largest industries in the state is collaborating with the Nevada Legislature and the largest teachers' association, Clark County Education Association, representing education and children, as well as the Office of the Governor, leaders of both houses in the Legislature, the business community, and the advocacy community all working toward one thing. You can see the give and take that was negotiated for all parties involved in this bill. This is a historic moment if we can pull this all together, and I would like to thank all parties that were involved in this.

**Assemblyman Frierson:**

What is also important is what is not in this bill. Over the last decade or two, we have seen efforts like this that included offsets that took away from the impact of the bills. We do not have sunsets that we have seen in other bills, and we see what we have been unable to achieve for some time now with our best efforts to increase a significant amount of dedicated funding for education. I do not want to suggest that we do not have other needs in the state that are underfunded, including mental health and health care costs and access to health care, but at some point we have to make decisions that reflect our values. This body has been taking small steps in that direction during the last several sessions. A dedicated funding source that is not short-term and is permanent, with no offsets to take away from the benefit of the funding, has involved every advocacy group and will provide assurances that we are serious about public education funding as we move forward.

**Senator Kieckhefer:**

For the record, how much money will this bill raise?

**Assemblyman Frierson:**

It is important to recognize that revenue from any fee associated with gross revenue is estimated based on projections. Our Fiscal Analysis Division staff issued projections; the industry prepays taxes currently, and projections are used to estimate those taxes. The range that the Nevada Mining Association has provided is between approximately \$150 million on the low end and approximately \$170 million for the 2021-2023 biennium on the high end. It is difficult because the amount projected today will be different than the amount projected next week. We have made our best effort to estimate what these amounts will be. When we see the returns in June 2022—and if we are successful with this effort—we will have a better gauge of not only the amount we will receive immediately, but how long the funding will last. We know that the price of minerals is high right now, especially gold, and we know that is not going to be forever. We go into this with eyes wide open. There will be ebbs and flows, and the funding will not be consistent, but I believe the range is solid based on our current projections. That amount does not include the \$140 million from net proceeds that we already collect but we are proposing be dedicated to the base funding, as well.

**Chair Carlton:**

Following Senator Kieckhefer's question, I did hear you mention that the current net proceeds of \$140 million for the 2021-2023 biennium that now goes to the State General Fund would be redirected to the Education Fund. Is that correct?

**Assemblyman Frierson:**

That is correct.

**Chair Carlton:**

In essence, there would be one new funding stream and one redirected funding stream that will go directly to education, and you can add the pupil-centered funding plan in the Education Stabilization Account. Because with the new plan, that funding will not go to the

State General Fund to be stabilized. All these dollars will be focused on education moving forward, but we must recognize that mining is countercyclical. When the price of one mineral increases, another mineral decreases, and there will be roller-coaster highs and lows to this. That is why we funded the Education Stabilization Account—to ensure there was a safety net. It is important to note for the record that when this bill passes, the State General Fund will no longer be a safety net for education funding. We are designating funding streams, but we are no longer going to be coming to the State General Fund for that. This will be a redirection of those dollars.

**Assemblyman Frierson:**

That is correct. I would like to point out that while we are funding something that we need based on factors that are not consistent, we have and will likely be able to rely on meaningful revenue from mining moving forward in Nevada. But we are making a decision we will have to live with as the prices of minerals, and revenue, fluctuate. We must keep our eyes wide open for this. I would also like to point out that what we are talking about today is dedicating all revenue generated from mining to the state going to education—all of it.

**Senator Brooks:**

I do not think that can be stated enough. We are directing all revenue from an industry straight to the education account. We have an industry that is at the table presenting the bill that more than doubles the level of taxes that the industry pays to the state and directing that revenue to education. That is quite a partnership and quite an opportunity that we need to seize.

**Assemblywoman Titus:**

Thank you all for being at the table. This is critical for the future of the state and the future of our children and the industry of mining. My own great grandfather came to Nevada in the 1870s in the mining field, so I appreciate all who are at the table. I understand that all minerals are a commodity that fluctuates, and I understand the cyclical nature and the highs and lows of minerals. Have projections been created on the highs and lows of gold and what that margin might be? Are we comfortable that the projections will get us where we need to be and provide stability?

**Assemblyman Frierson:**

This is beyond my level of expertise. Mr. Guindon and I have talked extensively about the history of revenue generated from mining, but I will defer to a representative from the industry.

**Tyre Gray, President, Nevada Mining Association:**

When we looked at our projections, especially for this biennium, we were able to look at the price of gold today, as well as at consensus pricing. Consensus pricing uses 20 different banks worldwide that have reached agreement, based on their best predictions, of an estimation on where the price of gold will be over a particular period of time. For this biennium, and regarding dollars that are being contributed, we know that minerals

outperformed projections from the 80th Session by approximately \$82 million. That amount has been added to our calculations. For the new tax, the mining education fund as we have dubbed it, we are forecasting gold at a price that is approximately \$150 below the price of gold today. We are comfortable and confident that especially in the 2021-2023 biennium, there will be an overperformance above our projections, not an underperformance.

**Assemblywoman Monroe-Moreno:**

I have a comment, not a question. I recognize the amount of time that has been spent working on this bill, and like any piece of legislation, some people will feel that this bill does not go far enough. With the passage of this bill, the state of Nevada will be in a much better position for education. Education is our first priority, but there are other issues that still need funding.

**Chair Carlton:**

Are there any other questions from Committee members? [There were none.] I will open the hearing for those in support, in opposition, or in neutral on A.B. 495. Those in support of, opposition to, or neutral on the bill will each be limited to a total time of 30 minutes.

**Christine Saunders, Political Director, Progressive Leadership Alliance of Nevada:**

My name is Christine Saunders, and I am the Policy Director, Progressive Leadership Alliance of Nevada. The Progressive Leadership Alliance of Nevada is here in support of A.B. 495. We have advocated and organized our community for decades to build awareness about revenue, funding, and the imbalance of power between corporations and people which makes Nevadans the fifth most unfairly taxed people in our country. For over 20 years, up to and including this legislative session, the Alliance has run a people-focused campaign to move the needle and ensure mining will pay its fair share, mobilizing thousands of activists who called, emailed, wrote opinion articles, and testified that the mining industry needed to pay what was owed to Nevadans. While we maintain that Assembly Joint Resolution 1 of the 32nd Special Session would have been the ideal solution to raise revenue for the 81st Session, this bill will be a start to addressing the privileged position that mining has held in Nevada's tax code until now.

Assembly Bill 495 will add additional revenue to the Nevada public education system that has been chronically underfunded and the victim of endless budget cuts. By taxing gross proceeds, this tax will prevent mining companies from abusing generous deductions. The Alliance, along with our coalition partners, will continue to push for what Nevadans truly deserve. We believe that A.B. 495 will address the needs of the people in a meaningful way and allow our state to have the funding needed to maintain and build critical public services immediately. We urge your support of A.B. 495.

**Annette Magnus, Executive Director, Battle Born Progress:**

My name is Annette Magnus, and I am the Executive Director of Battle Born Progress. We are in support of A.B. 495. We think this bill sets Nevada on the right path to finally have the mining industry pay what they owe. We thank our partners at the Progressive Leadership

Alliance of Nevada who fought for decades to get us here, and they are the reason we are having this conversation today. We also thank Assemblyman Frierson for working diligently with stakeholders to craft a deal that is amenable to most people. It is past time to raise revenue for Nevada.

As the COVID-19 pandemic showed us, our communities are vulnerable to economic downturns that affect our tourism-reliant tax structure. Essential services get cut; students, educators like my mom, public sector workers, patients, and vulnerable communities suffer as a result. For the record, we are not a fan of funding for Opportunity Scholarships. These scholarships are a legacy of the DeVos family and the crusade to use public school money to fund private education. We will continue the fight to ensure our public education system is fully funded as it should be. However, we do think this bill increases funding for our public education system overall in a way that is sorely needed. While we continue to support AJR 1 of the 32nd Special Session as the best option to raise revenue for the long-term needs of this state, the deal reached by lawmakers that we were just informed of is a first step. We intend to hold mining accountable for paying this tax, as well as our legislators, in ensuring that revenue generated is spent appropriately. We want to be clear that this is not the end of the conversation on revenue in this state and mining paying their fair share, which is an acknowledgment of what mining should have been doing all along. Please support A.B. 495.

**Christina Erling, Director, Government Affairs North America, Barrick Gold Corporation, representing Nevada Gold Mines:**

My name is Christina Erling, and I represent Nevada Gold Mines. I am testifying in support of A.B. 495. Nevada Gold Mines has a direct workforce of more than 7,000 Nevadans and we employ thousands more indirectly through our contractors and local supply chain. Many of our employees are third-generation miners with high-paying careers with health and retirement benefits for themselves and their families. Nevada Gold Mines pays every tax in Nevada which benefits the entire state, including modified business, sales, property, commerce, as well as an industry-specific tax on the net proceeds of minerals. We are the twelfth largest industry in the state with already the second highest tax rate by revenue. Assembly Bill 495 represents a 100 percent increase in our contribution to the state and would put the mining industry at the highest tax per employee in Nevada. In 2020 alone, Nevada Gold Mines contributed over \$2.3 billion to the state through goods and services purchased in Nevada, taxes paid, and wages, as well as contributions to social investments including education. Nevada Gold Mines is here for Nevada, north, south, urban, and rural. Mining built the state, and it is the reason Nevada is called the Silver State.

As Nevada grew and diversified, somewhere along the line our contributions have been forgotten. Mining was here for the state then, we are here for the state now, and it is incumbent on our Legislature to ensure we continue to be here in support of Nevadans for years to come. This bill, in addition to the Net Proceeds of Minerals Tax that we already pay, represents a meaningful contribution to education that will make a real difference. We are proud to be a true partner to the state of Nevada. If there is any question of whether the



mining industry is contributing enough to the state, hopefully the answer will be yes now. I want to thank our legislators on these committees, our legislators throughout Nevada, and the Governor for the hard work you do for the state. On behalf of Nevada Gold Mines, this work is appreciated.

**Benjamin Challinor, Policy Director, Faith In Action Nevada:**

My name is Benjamin Challinor, Policy Director for Faith In Action Nevada. As an organization that is dedicated to galvanizing our community to put faith into action, we join the fight for an increase of our revenue for education and other social services. That is why we are here in support of A.B. 495. Thanks to Assemblyman Frierson and the Progressive Leadership Alliance of Nevada for their decades of advocacy. For too long, our state budget has been balanced on the backs of students, educators, workers, the BIPAC [Business-Industry Political Action Committee] community, and other marginalized groups. This is a result of Nevada having the fifth most inequitable tax structure in the country. This statistic also includes Washington, D.C. and the territories. During the COVID-19 pandemic, we saw these BIPAC communities suffer the worst while mining had been flourishing. It is our moral obligation to ensure we are funding services that our communities rely on, especially education. While we urge your support for A.B. 495, it is a start, and we will continue to advocate for new revenue streams for our state.

**James Frazee, Vice President, Clark County Education Association:**

My name is Jim Frazee. I am a high school teacher in Clark County, and I have the honor of being Vice President of the Clark County Education Association. For the 2021-2023 biennium, A.B. 495 will provide over \$300 million in new money dedicated to education. This bill will immediately make available \$200 million to school districts to spend on programs that meet the qualifications. As a frontline educator who survived the COVID-19 pandemic and has seen the pain that Nevada families have felt, I can tell you that this money will go a long way in the healing process for our state. Senator Goicoechea, my own senator, says constantly that mining is Nevada. This bill protects small mining operations and the good-paying jobs small mining operations provide. With A.B. 495, mining builds on its proud past and becomes integral to our future. Finally, the Clark County Education Association would like to thank leaders in this body, including the Governor and our partners in gaming and mining, for making this bill possible. I urge you to support A.B. 495.

**Rudy Zamora, Program Director, Chispa Nevada, League of Conservation Voters:**

My name is Rudy Zamora and I am the Program Director of Chispa Nevada, a community organizing program of the League of Conservation Voters. Chispa Nevada is in support of A.B. 495. This bill is a step in the right direction toward funding students, teachers, and our schools for generations to come. We are an organization that focuses on organizing the Latinx community around climate justice and ensuring that industries like mining that pollute and extract our environment are paying their fair share to the state for crucial public services like education. Nevadans have long suffered for underfunded education and health care. We want to thank Assemblyman Frierson for introducing A.B. 495 and the Progressive Leadership Alliance of Nevada for their mining work over the last decade. It is that work

that got us here tonight. We urge you to support this bill so we can continue to build towards a better Nevada.

**Amanda Hilton, General Manager, Robinson Nevada Mining Company:**

I am Amanda Hilton, General Manager of Robinson Nevada Mining Company, Nevada's largest copper mine, operating in White Pine County. Of the 9,700 White Pine County residents, Robinson directly employs over 600 people, which equates to approximately 15 percent of our workforce. It is fair to say that an additional 10 percent are indirectly employed by Robinson. Three mines in White Pine County comprise 46 percent of the total assessed value for our county. To summarize, mining is the economic engine of our county. As one of the key minerals in the green energy economy, copper is traded by the pound. While copper prices are robust today at \$4.62 per pound, that equates to \$0.29 per ounce, which is in stark contrast to precious metal prices. Copper mine economics are dramatically different than precious metal mines, and last summer's resolutions would create an exponential tax increase for us. To put this into context, in 2020 Robinson paid \$2.3 million in net proceeds. Had these resolutions been in place, we would have paid over \$27 million, and we cannot absorb that type of tax increase. The loss of more than 600 high-paying jobs with high-quality health insurance would be devastating for our community.

Robinson supports A.B. 495. While this bill further enhances our industry's investment in our state's education system, it also protects the economic vitality of eastern Nevada. I sit here before you today representing the 600 miners at Robinson and my White Pine County community. This legislation will keep our miners working and the economic engine of our community in operation.

**Christi Cabrera, Policy and Advocacy Director, Nevada Conservation League:**

My name is Christi Cabrera and I am the Policy and Advocacy Director for the Nevada Conservation League. The League envisions a future where all Nevadans can thrive because they have access to a healthy climate, clean air, clean water, and outdoor spaces, as well as healthy, safe, and sustainable communities. However, we also know that thriving communities do not require just clean air, clean water, open spaces, and sustainable communities that we typically advocate for. They also need high-quality education systems that allow our communities to flourish today, create problem solvers for tomorrow, and help us achieve our mission at the League. Assembly Bill 495 will provide a critical funding stream that supports education while not adding additional burden on the funding of other critical programs that protect our air, land, and water. It will also make sure that the mining industry begins to pay their fair share to our state. We urge support of A.B. 495.

**Valeria Gurr, Nevada State Director, Nevada School Choice Coalition:**

My name is Valeria Gurr and I am with the Nevada School Choice Coalition. I wanted to thank you for bringing this bill, especially for the sections on the Opportunity Scholarship. These sections will help bring scholarships back to students that were promised these scholarships two years ago. Thank you for working in a bipartisan way and thank you to all involved. When we work together, we all succeed for our kids. I am happy that we will be

able to help over 2,300 students with this funding. Low-income students want access to more school options. Thank you.

**Maria Davis, Private Citizen:**

My name is Maria Davis and I am here as a member of the community. I would like to thank you for bringing this bill, especially the provisions and sections that relate to Opportunity Scholarships that will help northern Nevada families that have almost no options at all. Low-income families deserve this. Options for our children's education should not be determined or limited by their zip code. I would also ask that charter schools not be excluded from the \$200 million that is mentioned in section 59 of A.B. 495, as many of those charter schools are in very low-income neighborhoods. Those children deserve to have a better future just the same as other children. I do not think that any of you would think that those children have been less impacted by the COVID-19 pandemic, and they deserve that. Thank you.

**Chair Carlton:**

Typically, the time allotted for those that support a bill is not the time to mention a change to a bill. If someone would like to see a change to a bill, that issue should be raised during the time allotted for opposition to a bill. I will let your statement stand in support of A.B. 495, but I want others to keep this in mind. We realize our rules are strange to those that do not testify often. We hear your concerns and will move forward from there.

**Victor Salcido, representing the Charter School Association of Nevada:**

My name is Victor Salcedo and I am here on behalf of the Charter School Association of Nevada. We are here in support of A.B. 495 because it increases funding for public education. As part of public education, we will do everything we can to see that waterfall grow and we appreciate the effort that went into this bill. I know this is not an easy lift, and it took many people and many years to get to this point. The equity and access to recovery for learning loss is important and I know that will be taken care of.

**Jimmy Lau, Senior Associate, Ferrari Public Affairs, representing the AAA Scholarship Foundation:**

My name is Jimmy Lau with Ferrari Public Affairs, representing the AAA Scholarship Foundation. We are in support of A.B. 495, and we would like to thank you for inclusion of the sections related to the Opportunity Scholarship Program.

**Brendan Becker, Private Citizen:**

My name is Brendan Becker, and I am calling in support of A.B. 495. I believe it is finally time for this state to put students first. I graduated from the Clark County School District (CCSD) in 2015. Now almost six years have gone by, and I hear the same stories about the CCSD and all schools in Nevada being underfunded. To me, that is just inexcusable. Our students deserve better. Our students of today, tomorrow, and the future all deserve better. I dream of a Nevada where our policymakers and our government put Nevadans first over corporations.

**Dora Martinez, Nevada Disability Action Coalition:**

This is Dora Martinez with the Nevada Disability Action Coalition. We support A.B. 495, and I thank you all for being there.

**Dexter Lim, speaking on behalf of the Sunrise Movement in Las Vegas and the Sunrise Movement in Reno:**

My name is Dexter Lim, speaking on behalf of the Sunrise Movement in Las Vegas and the Sunrise Movement Reno Hub. This evening I am speaking in favor of reforming the regressive tax structure and deductions that have perpetuated a gross imbalance of political influence and economic inequality between the mining industry and the people of Nevada. Our education to our health care services have suffered because mines do not contribute a fair share to the state that they extract from. It is inexcusable that for so long, the mining industry has gotten away with paying so little to the state while profiting from our minerals and resources, decimating swaths of our land and contaminating our water, while the average taxpayers, educators, and service workers have been the ones to bear the brunt of cuts year after year after year. It is far beyond time for the hugely lucrative and extractive companies to give back to our communities in a way that is not just right, but fair. I will note Assembly Joint Resolution 1 of the 32nd Special Session was the best option we had to fund our neglected education and services, and the people of Nevada deserve the best option, deserve far better than more of the same last-minute cuts and edits used to protect the bottom line of extractive multibillion dollar corporations. With that said, we urge passage of A.B. 495 to promote equity over the next biennium, as well as future measures, so that the well-being of all Nevadans will be prioritized, not just the well-being of the mines. My representatives, it is time for you to decide whether you stand for all the people of your state or the profit margins of a long privileged few.

**Jasmine Tobon, Organizing Specialist, Planned Parenthood Votes Nevada:**

My name is Jas Tobon. I am here on behalf of Planned Parenthood Votes Nevada and in support of A.B. 495. The mining industry is one of the wealthiest in the state, and it can no longer avoid paying a substantial amount of taxes. This bill will help to get our state's revenue crisis on the right path and will provide some of the necessary revenue for Nevada's public schools that is so desperately needed. Assembly Bill 495 is a meaningful step forward in holding the mining industry accountable, and we urge the Committees' support of A.B. 495.

**Jeri Burton, President, National Organization of Women, Nevada Chapter:**

My name is Jeri Burton, and I am the President of the Nevada Chapter of the National Organization of Women. I am representing our members in support of A.B. 495. We thank the Progressive Leadership Alliance of Nevada for their hard work to ensure mining pays their fair share of taxes, and we joined in making phone calls and helping with that activism. We thank Committee members for their work on the bill. We are asking that the Legislature work to ensure that industries, like mining, are paying what they owe to fund schools, health care, and critical public services.

My maiden name is Barnson and our family is made up of coaches, teachers, and counselors that have worked in the Clark County School District, and still do. My Uncle Roger's name is on the University of Nevada, Las Vegas, (UNLV) baseball field, Uncle Larry's name is on the Ed W. Clark High School field, and through the years, my family has coached and educated children in Clark County public schools, which have always been underfunded. We know that this is not as much funding as we had hoped for, but this is a start, and we will continue to advocate for more funding. The National Organization of Women, Nevada Chapter, members ask that Committee members vote yes on A.B. 495.

**Erin Phillips, President, Power2Parent:**

My name is Erin Phillips. I am the President of Power2Parent. I want to thank the stakeholders, including mining and legislators, who came together on A.B. 495. The Opportunity Scholarship is about opportunity—an opportunity for kids who otherwise have no choices. It is an opportunity for parents to direct their child's education, who otherwise would have their child be relegated to a school that is not meeting their child's needs. It is also an opportunity for every single one of you on these Committees to work in a bipartisan way that will make meaningful changes in the life of a child today. Passing this funding will allow kids to keep their scholarships and allow those kids who lost their scholarships to have their scholarships back. I know many of you on these Committees have the choice to send your child to school where you see fit and to a school that meets the needs of your child. All we are asking is that you give these disadvantaged kids the same opportunity to choose. Thank you for supporting A.B. 495.

**Cassandra Charles, Private Citizen:**

My name is Cassandra Charles and I am calling in support of A.B. 495. In efforts to keep my comments short, I will say "ditto" to those who spoke before me. Please pass A.B. 495.

**Ainslee Archibald, Private Citizen:**

My name is Ainslee Archibald. I am speaking on my own behalf and in support of A.B. 495. I spent this session organizing Nevadans in support of the mining industry paying what it owes—just a small part of the decades-long fight in Nevada. Again and again while talking to your constituents, I have heard the same concerns. Education is not well funded and social services keep getting cut. When the economy is good, Nevada scrapes by, and when the economy suffers, our whole revenue system collapses.

While I had previously been advocating for Assembly Joint Resolution 1 of the 32nd Special Session as it would have brought in the most revenue, I recognize that A.B. 495 is the best that we can do right now. I wish those pushing for mining revenue reform had been brought into the compromise discussions, rather than being mostly ignored for 120 days and then getting a new bill in the last 48 hours. But hey, that is the Nevada Legislative Session, right? Regardless of the fights down the road, A.B. 495 will address the needs of the people in a meaningful way. If this bill passes, it will be a sign that long fights can be won against one of the biggest, wealthiest industries in our state. When it comes down to it, the wealth and

influence of international corporations is nothing against organized community power. Please vote in favor of A.B. 495.

**Amanda Morgan, representing Educate Nevada Now:**

My name is Amanda Morgan, representing Educate Nevada Now. We are testifying in support of A.B. 495, a bill that will generate desperately needed revenue for Nevada schools and allocate federal American Rescue Plan Act dollars to address student learning loss throughout the state. Assembly Bill 495 is by no means a perfect bill, particularly the restoration of funding for Opportunity Scholarships, the state's controversial private school voucher program. But we understand that concessions had to be made to get to this point. The allocated federal dollars and the prospect of mining taxes as an additional revenue source for the State Education Fund are critically important first steps to the road toward adequately funding public schools. We simply cannot make good on the promise of a quality education system for our students without new revenue.

This session could have been catastrophic. We recognize the important investments made by lawmakers, including the State General Fund investment that restored many looming cuts to K-12 education, and A.B. 495, which looks forward to building a stable and strong public education system. Assembly Bill 495 is only one piece of the puzzle, but we are hopeful for the future of Nevada schools and the students those schools serve. Thank you for making this bill a priority.

**Brian Beffort, Director, Sierra Club, Toiyabe Chapter:**

My name is Brian Beffort and I am the Director of the Sierra Club in Nevada. Thanks to Assemblyman Frierson and other leaders for their work on A.B. 495. On behalf of the Sierra Club's members and supporters in Nevada, I support this bill because our current system is unfair and outdated ([Exhibit C](#)).

Since the beginnings of our state, mining companies, many of which are foreign-owned today, have benefitted from our lands, our infrastructure, our services, and our natural resources without paying their fair share in return. Over time, many mines have polluted our waters, our wildlife, and our communities with a toxic legacy that will last for centuries in many cases, with no plans to clean up or manage the damage adequately long term. At the same time, our public schools and health care system have borne the brunt of budget cuts many times over the years, while mining corporations have seen profits significantly increase.

In 2019, close to half of the gold and silver mines paid no mining taxes. This is not fair to anyone in Nevada. We appreciate that A.B. 495 taxes gross proceeds and does not sunset, and it directs funding to improve education for Nevada's children. These are significant steps in a good direction, but they are just the beginning of the work that needs to be done. We look forward to working with you, the Sisolak administration, and other stakeholders on the next steps of this journey.

**Chair Carlton:**

Are there any others who wish to speak in support of A.B. 495? [There was no one.] We have spent 28 minutes hearing from those in support of this bill. I will now open the meeting to those in opposition to A.B. 495.

**Brian Mason, Tribal Vice Chairman, Shoshone-Paiute Tribes of the Duck Valley Indian Reservation:**

My name is Brian Mason, and I am the Vice Chairman of the Shoshone-Paiute Tribes of the Duck Valley Indian Reservation. I am calling to voice my opposition and disappointment that tribes have not been included or consulted. Tribes were locked out of the conversation. The most persecuted people on the face of this earth and all the social injustices, but our people have survived and we are still here. There are 27 sovereign governments, sovereign tribes, in the state of Nevada that are United States citizens, yet they were left out of discussions on Nevada issues.

When President Biden was sworn into office, one of the executive orders he signed stated that government agencies are mandated to consult with tribes. This did not happen. As you all know, state tax dollars, for the most part, stop at the reservation line, which means the education of our people and our children. Mining has affected every native American life in Nevada from the past to the present and will do so, without a doubt, in the future. Reservation lands are the most poverty stricken in the state. Tax dollars should be allocated to the original peoples of the state of Nevada, the western Shoshone, the northern Paiute, the southern Paiute, and the Washoe tribes.

**Patrick Donnelly, Nevada State Director, Center for Biological Diversity:**

I am Patrick Donnelly, Nevada State Director with the Center for Biological Diversity. Out of respect for the multidecade campaign our allies at the Progressive Leadership Alliance of Nevada have waged on the issue of mining revenue reform, we do not oppose this bill. We are glad there will be new revenue coming to education and we recognize and support our allies at the Alliance who have fought so hard on this issue for so many years. We are deeply disappointed with the process that went into this last-minute bill, which most stakeholders were not involved with. We are obligated to point out that there is a global extinction crisis that threatens the very biodiversity that makes life on earth possible. Nevada is on the front lines of this extinction crisis, and the blame for that lies primarily with the mining industry. From indigenous fish and wildflowers to the greater sage grouse and mule deer, Nevada's mining industry is decimating our wildlife.

The mining industry is going to attempt to use this legislation for social capital. Will they continue to get away with destroying our wildlife habitat and poisoning our waters because they support jobs and pay taxes like the rest of us? The state needs to bring mining into line with our modern sensibilities about the environment. The mining industry needs oversight. We are calling on Governor Sisolak and legislators to finally fill vacancies on the Mining Oversight and Accountability Commission. Our elected leaders talk about the environment, but walking the walk would be oversight of the mining industry.

**Chair Carlton:**

Your testimony, Mr. Donnelly, will be placed in opposition to this bill, not with those who may be neutral on A.B. 495. Is there anyone else who wishes to speak in opposition to A.B. 495? [There was no one.] We will now go to anyone who wishes to speak in neutral on A.B. 495. Is there anyone in neutral on A.B. 495? [There was no one.] Seeing no closing comments from Assemblyman Frierson and seeing no other business before us at this time, we will open this joint meeting for public comment. Please remember that public comment is not intended for comments about the bill we just heard, A.B. 495. Public comment is for any other matters that should be brought before the Committees. Is there anyone wishing to make public comment? [There was no one.] [Additional written public comment was submitted to the Committee. See [Exhibit D](#), [Exhibit E](#), [Exhibit F](#), [Exhibit G](#), [Exhibit H](#), [Exhibit I](#), [Exhibit J](#), [Exhibit K](#), and [Exhibit L](#).]

The meeting is adjourned [at 7:03 p.m.].

RESPECTFULLY SUBMITTED:

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Carmen M. Neveau  
Committee Secretary

APPROVED BY:

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Assemblywoman Maggie Carlton, Chair

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

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Senator Chris Brooks, Chair

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



## **EXHIBITS**

[Exhibit A](#) is the Agenda.

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

[Exhibit C](#) is the written public comment of Brian Beffort, Director, Sierra Club Toiyabe Chapter, in support of Assembly Bill 495.

[Exhibit D](#) is the written public comment of Douglas Unger, UNLV Chapter President and Government Affairs Representative, Southern Nevada Faculty, Nevada Faculty Alliance, in support of Assembly Bill 495.

[Exhibit E](#) is the written public comment of Madeleine Ashour, Senior Advocacy Associate, West and Northeast Regions, ExcelinEd in Action, in support of Assembly Bill 495.

[Exhibit F](#) is the written public comment of Kenny Belknap, Executive Board Member, Clark County Education Association, in support of Assembly Bill 495.

[Exhibit G](#) is the written public comment of New Day Nevada in support of Assembly Bill 495.

[Exhibit H](#) is the written public comment of John Hadder, Director, Great Basin Resource Watch, in support for Assembly Bill 495.

[Exhibit I](#) is the written public comment of Charlie Nicole Melvin, Director of Public Relations, Power2Parent, in support of Assembly Bill 495.

[Exhibit J](#) is the written public comment of Amanda Morgan, Educate Nevada Now, in support of Assembly Bill 495.

[Exhibit K](#) is the written public comment of Lara Allen in support of Assembly Bill 495.

[Exhibit L](#) is the written public comment of Michael J. McDonald, Chairman, Nevada Republican Party, in opposition to Assembly Bill 495.