

APPENDIX D
EXAMPLES OF BILLS, RESOLUTIONS,
AND
A FISCAL NOTE

THIS IS AN EXAMPLE OF A SENATE BILL

REQUIRES TWO-THIRDS MAJORITY VOTE
(§§ 2-6)

EXEMPT

S.B. 514

SENATE BILL NO. 514—COMMITTEE ON FINANCE

MAY 13, 2013

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing payroll taxes.
(BDR 32-1220)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; providing for the imposition of the payroll tax on larger gold and silver mining operations at the same rate as the payroll tax imposed on financial institutions; revising the rate of the payroll tax that is applicable to other employers; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Under existing law, a payroll tax is imposed on businesses, other than financial
2 institutions, through June 30, 2013, at the rate of 1.17 percent of the taxable wages
3 paid by the business during a calendar quarter that exceed \$62,500, and thereafter at
4 the rate of 0.63 percent of the total taxable wages paid by such a business. (NRS
5 363B.110) A payroll tax is also currently imposed on financial institutions at the
6 rate of 2 percent of the wages paid during a calendar quarter. (NRS 363A.130) The
7 tax on financial institutions is currently imposed on banks, savings associations,
8 bank holding companies, business development companies, securities sales
9 representatives, investment advisers, transfer agents, rural business investment
10 companies, new markets venture capital companies and other specifically
11 designated entities. (NRS 363A.050) **Sections 2-4** of this bill provide for the
12 imposition of the payroll tax on larger gold and silver mining operations at the
13 same rate as the payroll tax imposed on financial institutions. In addition, **sections**
14 **5-7** of this bill revise the rate of the payroll tax that is applicable to employers other
15 than financial institutions and larger gold and silver mining operations by providing
16 that beginning on July 1, 2013, the payroll tax is imposed at the rate of 1.5 percent
17 of the wages paid during a calendar quarter that exceed \$62,500.



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THIS IS AN EXAMPLE OF A SENATE BILL *(continued)*

- 2 -

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The Legislature hereby finds and declares that the provisions of this act do not conflict with, must be interpreted to be compatible with, and are not intended to be a competing measure with, the provisions of Initiative Petition No. 1 of the 77th Session of the Legislature.

Sec. 2. Chapter 363A of NRS is hereby amended by adding thereto a new section to read as follows:

“Gold or silver mining operation” means a mining operation which engages in the extraction of gold or silver, or a combination thereof, from gold-bearing or silver-bearing ores, quartz or minerals and for which the net proceeds of any minerals extracted by the mining operation in this State in the immediately preceding calendar year exceed \$4,000,000, as determined and certified by the Department pursuant to NRS 362.100 to 362.240, inclusive.

Sec. 3. NRS 363A.030 is hereby amended to read as follows:

363A.030 **1.** “Employer” means any ~~financial~~:

(a) *Financial* institution who is required to pay a contribution pursuant to NRS 612.535 for any calendar quarter with respect to any business activity of the financial institution. ~~except~~

(b) *Gold or silver mining operation that is required to pay a contribution pursuant to NRS 612.535 for any calendar quarter with respect to any business activity of the mining operation.*

2. *The term does not include* an Indian tribe, a nonprofit organization or a political subdivision. For the purposes of this ~~section:~~

~~—1—~~ *subsection:*

(a) “Indian tribe” includes any entity described in subsection 10 of NRS 612.055.

~~2—~~ (b) “Nonprofit organization” means a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c).

~~3—~~ (c) “Political subdivision” means any entity described in subsection 9 of NRS 612.055.

Sec. 4. NRS 363B.030 is hereby amended to read as follows:

363B.030 “Employer” means any employer who is required to pay a contribution pursuant to NRS 612.535 for any calendar quarter with respect to any business activity of the employer, except a financial institution, *a gold or silver mining operation*, an Indian tribe, a nonprofit organization, a political subdivision or any person who does not supply a product or service, but who only consumes a service. For the purposes of this section:



THIS IS AN EXAMPLE OF A SENATE BILL (*continued*)

- 3 -

1. “Financial institution” has the meaning ascribed to it in NRS 363A.050.

2. *“Gold or silver mining operation” has the meaning ascribed to it in section 2 of this act.*

3. “Indian tribe” includes any entity described in subsection 10 of NRS 612.055.

~~3.4~~ 4. “Nonprofit organization” means a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c).

~~4.4~~ 5. “Political subdivision” means any entity described in subsection 9 of NRS 612.055.

Sec. 5. NRS 363B.110 is hereby amended to read as follows:

363B.110 1. There is hereby imposed an excise tax on each employer at the rate of ~~1.174~~ *1.5* percent of the amount by which the sum of all the wages, as defined in NRS 612.190, paid by the employer during a calendar quarter with respect to employment in connection with the business activities of the employer exceeds \$62,500.

2. The tax imposed by this section:

(a) Does not apply to any person or other entity or any wages this State is prohibited from taxing under the Constitution, laws or treaties of the United States or the Nevada Constitution.

(b) Must not be deducted, in whole or in part, from any wages of persons in the employment of the employer.

3. Each employer shall, on or before the last day of the month immediately following each calendar quarter for which the employer is required to pay a contribution pursuant to NRS 612.535:

(a) File with the Department a return on a form prescribed by the Department; and

(b) Remit to the Department any tax due pursuant to this chapter for that calendar quarter.

Sec. 6. Section 17 of chapter 476, Statutes of Nevada 2011, at page 2898, is hereby amended to read as follows:

Sec. 17. 1. This section and sections 1 and 7 to 16, inclusive, of this act become effective upon passage and approval.

2. Sections *4*, 4.5 and 6 of this act become effective on July 1, 2011.

3. ~~Sections 4 and 4.5~~ *Section* 6.5 of this act ~~become~~ *becomes* effective on July 1, 2011, and ~~expire~~ *expires* by limitation on June 30, 2013.

4. Section 5 of this act becomes effective on the date that the balance of the separate account required by subsection 8 of NRS 408.235 is reduced to zero.



* S B 5 1 4 *

THIS IS AN EXAMPLE OF A SENATE BILL *(continued)*

– 4 –

1 **Sec. 7.** 1. This section and section 6 of this act become
2 effective upon passage and approval.

3 2. Sections 1 to 5, inclusive, of this act become effective:

4 (a) Upon passage and approval for the purpose of adopting any
5 necessary regulations and performing any other preparatory
6 administrative tasks necessary to carry out the provisions of this act;
7 and

8 (b) On July 1, 2013, for all other purposes.



THIS IS AN EXAMPLE OF AN ASSEMBLY BILL

REQUIRES TWO-THIRDS MAJORITY VOTE (§ 3.5)

(Reprinted with amendments adopted on April 18, 2013)

SECOND REPRINT

A.B. 200

ASSEMBLY BILL NO. 200—ASSEMBLYMEN HARDY, GRADY,
CARLTON, HICKEY, OSCARSON; KIRNER, LIVERMORE AND
WHEELER

MARCH 4, 2013

JOINT SPONSORS: SENATORS HARDY; AND CEGAVSKE

Referred to Committee on Health and Human Services

SUMMARY—Revises provisions relating to food establishments.
(BDR 40-129)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to food establishments; allowing farms to hold farm-to-fork events in certain circumstances without being considered a food establishment for purposes of inspections by the health authority and other regulations; requiring such farms to register with the health authority; providing a similar exemption from requirements applicable to a food establishment for certain farms which manufacture or prepare certain food items for sale or which offer or display such food items under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

- 1 Existing law requires a person to obtain a permit to operate a food
2 establishment and to comply with various other requirements in the operation of the
3 food establishment. (NRS 446.870) Existing law defines the term “food
4 establishment” for those purposes and specifically excludes certain entities from the
5 definition, including private homes where the food that is prepared or manufactured
6 in the home is not provided for compensation or other consideration of any kind.
7 (NRS 446.020)
8 **Section 5** of this bill adds to the list of entities that are excluded from the
9 definition of “food establishment” a farm holding a farm-to-fork event. **Section 2** of
10 this bill defines the term “farm-to-fork event” as an event where prepared food
11 from a farm is provided for immediate consumption by paying guests at the farm.



THIS IS AN EXAMPLE OF AN ASSEMBLY BILL

- 2 -

12 **Section 3** of this bill authorizes a farm to hold a farm-to-fork event without being
 13 subject to the requirements of a food establishment provided that: (1) any rabbit
 14 meat or poultry served is raised and prepared on the farm, and is butchered and
 15 processed on the farm pursuant to certain permit and inspection requirements of
 16 NRS; (2) other food items served are prepared from ingredients substantially
 17 produced on the farm; and (3) each guest is provided with and acknowledges
 18 receipt of a notice which states that no inspection was conducted by a state or local
 19 health department of the farm or the food to be consumed, except as to the
 20 butchering and processing of the meat or poultry. **Section 3** further provides that a
 21 farm which holds more than two events in any month becomes a food establishment
 22 subject to all the requirements of a food establishment for the remainder of the
 23 calendar year. **Section 3.5** requires a farm that wishes to hold farm-to-fork events to
 24 register with the health authority by providing certain information and paying a fee.
 25 The health authority is prohibited from inspecting the farm, except in certain
 26 circumstances. **Section 5** also adds to the list of entities that are excluded from the
 27 definition of "food establishment" a farm that manufactures or prepares certain
 28 food items for sale or which offers or displays for sale or serves those food items
 29 under certain circumstances. **Section 4** of this bill specifies which food items
 30 qualify a farm for that exemption.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
 SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 446 of NRS is hereby amended by adding
 2 thereto the provisions set forth as sections 2, 3, 3.5 and 4 of this act.
 3 **Sec. 2.** *"Farm-to-fork event" means an event organized on a*
 4 *farm where prepared food is provided for immediate consumption*
 5 *to paying guests and that meets the requirements of section 3 of*
 6 *this act.*
 7 **Sec. 3.** 1. *Except as otherwise provided in subsection 3, a*
 8 *farm is not a "food establishment" for purposes of holding a farm-*
 9 *to-fork event provided that:*
 10 (a) *Any poultry and meat from a rabbit that is served at the*
 11 *farm-to-fork event is raised and prepared on the farm and is*
 12 *butchered and processed on the farm pursuant to the requirements*
 13 *of chapter 583 of NRS; and*
 14 (b) *Any other food item that is served at the farm-to-fork event,*
 15 *including, without limitation, salads, side dishes and desserts, are*
 16 *prepared on the farm from ingredients that are substantially*
 17 *produced on the farm.*
 18 2. *A farm which holds a farm-to-fork event shall:*
 19 (a) *Before a guest consumes any food, provide each guest with*
 20 *a notice which states that no inspection was conducted by a state*
 21 *or local health department of the farm or the food to be consumed,*
 22 *except as otherwise provided in subsection 1; and*
 23 (b) *Obtain from each guest a signed acknowledgment of*
 24 *receipt of the notice.*



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THIS IS AN EXAMPLE OF AN ASSEMBLY BILL (continued)

- 3 -

1 3. A farm which holds more than two events in any month
2 that would otherwise qualify as farm-to-fork events becomes a
3 food establishment for the remainder of that calendar year subject
4 to all of the requirements of this chapter and any regulations
5 adopted pursuant thereto concerning food establishments.

6 Sec. 3.5. 1. A farm that wishes to hold farm-to-fork events
7 must register with the health authority by submitting such
8 information as the health authority deems appropriate, including,
9 without limitation:

10 (a) The name, address and contact information of the owner of
11 the farm;

12 (b) The name under which the farm operates; and

13 (c) The address of the farm.

14 2. The health authority may charge a fee for the registration
15 of a farm pursuant to this section in an amount not to exceed the
16 actual cost of the health authority to establish and maintain a
17 registry of farms holding farm-to-fork events.

18 3. The health authority shall not inspect a farm that holds a
19 farm-to-fork event, except as otherwise provided in subsection 3 of
20 section 3 of this act and except that the health authority may
21 inspect a farm following a farm-to-fork event to investigate a food
22 item that may be deemed to be adulterated pursuant to NRS
23 585.300 to 585.360, inclusive, or an outbreak or suspected
24 outbreak of illness known or suspected to be caused by a
25 contaminated food item served at the farm-to-fork event. A farm
26 shall cooperate with the health authority in any such inspection.

27 4. If, as a result of an inspection conducted pursuant to
28 subsection 3, the health authority determines that the farm has
29 produced an adulterated food item or was the source of an
30 outbreak of illness caused by a contaminated food item, the health
31 authority may charge and collect from the farm a fee in an
32 amount not to exceed the actual cost of the health authority to
33 conduct the investigation.

34 Sec. 4. 1. A farm which manufactures or prepares a food
35 item by any manner or means whatever for sale, or which offers or
36 displays a food item for sale, is not a "food establishment"
37 pursuant to paragraph (h) of subsection 2 of NRS 446.020 if each
38 such food item is:

39 (a) Made substantially from ingredients that were grown or
40 produced on the farm;

41 (b) Sold at the farm or at a farmers' market licensed pursuant
42 to chapter 244 or 268 of NRS;

43 (c) Sold to a natural person for his or her consumption and
44 not for resale;



THIS IS AN EXAMPLE OF AN ASSEMBLY BILL (continued)

- 4 -

(d) Affixed with a label which complies with the federal labeling requirements set forth in 21 U.S.C. § 343(w) and 9 C.F.R. Part 317 and 21 C.F.R. Part 101 and which has been approved by the health authority if the food item is sold at a farmers' market;

(e) Labeled with "NOT FOR RESALE - PROCESSED AND PREPARED IN A FACILITY WHICH DOES NOT HAVE A PERMIT AND WHICH HAS NOT BEEN INSPECTED BY A STATE OR COUNTY HEALTH AUTHORITY" printed prominently on the label for the food item; and

(f) Prepackaged in a manner that protects the food item from contamination during transport, display, sale and acquisition by consumers.

2. As used in this section:

(a) "Farm" means land used for an agricultural purpose, including, without limitation, the production of crops and the on-site storage, preparation and sale of agricultural products principally produced on the land.

(b) "Food item" means any food that is not potentially hazardous, does not require time or temperature controls for safety and has a pH of 4.6 or less.

Sec. 5. NRS 446.020 is hereby amended to read as follows:

446.020 1. Except as otherwise limited by subsection 2, "food establishment" means any place, structure, premises, vehicle or vessel, or any part thereof, in which any food intended for ultimate human consumption is manufactured or prepared by any manner or means whatever, or in which any food is sold, offered or displayed for sale or served.

2. The term does not include:

(a) Private homes, unless the food prepared or manufactured in the home is sold, or offered or displayed for sale or for compensation or contractual consideration of any kind;

(b) Fraternal or social clubhouses at which attendance is limited to members of the club;

(c) Vehicles operated by common carriers engaged in interstate commerce;

(d) Any establishment in which religious, charitable and other nonprofit organizations sell food occasionally to raise money or in which charitable organizations receive salvaged food in bulk quantities for free distribution, unless the establishment is open on a regular basis to sell food to members of the general public;

(e) Any establishment where animals are slaughtered which is regulated and inspected by the State Department of Agriculture;

(f) Dairy farms and plants which process milk and products of milk or frozen desserts which are regulated under chapter 584 of NRS; ~~for~~



THIS IS AN EXAMPLE OF AN ASSEMBLY BILL *(continued)*

– 5 –

- 1 (g) The premises of a wholesale dealer of alcoholic beverages
2 licensed under chapter 369 of NRS who handles only alcoholic
3 beverages which are in sealed containers ~~H~~;
4 *(h) A farm that meets the requirements of section 4 of this act*
5 *with respect to a food item as defined in that section; or*
6 *(i) A farm for purposes of holding a farm-to-fork event.*
7 **Sec. 6.** This act becomes effective on July 1, 2013.

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THIS IS AN EXAMPLE OF A SENATE JOINT RESOLUTION

S.J.R. 2

SENATE JOINT RESOLUTION NO. 2—SENATOR HARDY

PREFILED FEBRUARY 1, 2013

Referred to Committee on Legislative Operations and Elections

SUMMARY—Proposes to amend the Nevada Constitution to abolish the requirement that an employer who does not provide health benefits pay a higher minimum wage. (BDR C-473)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE JOINT RESOLUTION—Proposing to amend the Nevada Constitution to abolish the requirement that an employer who does not provide health benefits pay a minimum wage that is \$1 per hour higher than the minimum wage to be paid by an employer who provides health benefits.

Legislative Counsel's Digest:

1 The Nevada Constitution requires each employer who does not provide health
2 benefits to pay a minimum wage that is \$1 per hour higher than an employer who
3 does provide health benefits. (Nev. Const. Art. 15, § 16) This resolution proposes to
4 amend the Nevada Constitution to require all employers to pay the same hourly
5 minimum wage regardless of whether such employers provide health benefits.

1 **RESOLVED BY THE SENATE AND ASSEMBLY OF THE STATE OF**
2 **NEVADA, JOINTLY, That Section 16 of Article 15 of the Nevada**
3 **Constitution be amended to read as follows:**

4 Sec. 16. A. Each employer shall pay a wage to each
5 employee of not less than the hourly ~~rates~~ *rate* set forth in
6 this section. The rate shall be five dollars and fifteen cents
7 (\$5.15) per hour worked . ~~I, if the employer provides health~~
8 ~~benefits as described herein, or six dollars and fifteen cents~~
9 ~~(\$6.15) per hour if the employer does not provide such~~
10 ~~benefits. Offering health benefits within the meaning of this~~
11 ~~section shall consist of making health insurance available to~~
12 ~~the employee for the employee and the employee's~~



THIS IS AN EXAMPLE OF A SENATE JOINT RESOLUTION

(continued)

- 2 -

dependents at a total cost to the employee for premiums of not more than 10 percent of the employee's gross taxable income from the employer. These rates} *This rate* of wages shall be adjusted by the amount of increases in the federal minimum wage over \$5.15 per hour, or, if greater, by the cumulative increase in the cost of living. The cost of living increase shall be measured by the percentage increase as of December 31 in any year over the level as of December 31, 2004 of the Consumer Price Index (All Urban Consumers, U.S. City Average) as published by the Bureau of Labor Statistics, U.S. Department of Labor or the successor index or federal agency. No CPI adjustment for any one-year period may be greater than 3%. The Governor or the State agency designated by the Governor shall publish a bulletin by April 1 of each year announcing the adjusted ~~rates~~ *rate*, which shall take effect the following July 1. Such bulletin will be made available to all employers and to any other person who has filed with the Governor or the designated agency a request to receive such notice but lack of notice shall not excuse noncompliance with this section. An employer shall provide written notification of the rate ~~adjustments~~ *adjustment* to each of its employees and make the necessary payroll adjustments by July 1 following the publication of the bulletin. Tips or gratuities received by employees shall not be credited as being any part of or offset against the wage ~~rates~~ *rate* required by this section.

B. The provisions of this section may not be waived by agreement between an individual employee and an employer. All of the provisions of this section, or any part hereof, may be waived in a bona fide collective bargaining agreement, but only if the waiver is explicitly set forth in such agreement in clear and unambiguous terms. Unilateral implementation of terms and conditions of employment by either party to a collective bargaining relationship shall not constitute, or be permitted, as a waiver of all or any part of the provisions of this section. An employer shall not discharge, reduce the compensation of or otherwise discriminate against any employee for using any civil remedies to enforce this section or otherwise asserting his or her rights under this section. An employee claiming violation of this section may bring an action against his or her employer in the courts of this State to enforce the provisions of this section and shall be entitled to all remedies available under the law or in equity appropriate to remedy any violation of this section, including but not limited to back pay, damages, reinstatement or injunctive



THIS IS AN EXAMPLE OF A SENATE JOINT RESOLUTION
(continued)

– 3 –

1 relief. An employee who prevails in any action to enforce this
2 section shall be awarded his or her reasonable attorney's fees
3 and costs.

4 C. As used in this section, "employee" means any
5 person who is employed by an employer as defined herein but
6 does not include an employee who is under eighteen (18)
7 years of age, employed by a nonprofit organization for after
8 school or summer employment or as a trainee for a period not
9 longer than ninety (90) days. "Employer" means any
10 individual, proprietorship, partnership, joint venture,
11 corporation, limited liability company, trust, association, or
12 other entity that may employ individuals or enter into
13 contracts of employment.

14 D. If any provision of this section is declared illegal,
15 invalid or inoperative, in whole or in part, by the final
16 decision of any court of competent jurisdiction, the remaining
17 provisions and all portions not declared illegal, invalid or
18 inoperative shall remain in full force or effect, and no such
19 determination shall invalidate the remaining sections or
20 portions of the sections of this section.

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THIS IS AN EXAMPLE OF AN ASSEMBLY JOINT RESOLUTION

Assembly Joint Resolution No. 1—Assemblyman Aizley

FILE NUMBER.....

ASSEMBLY JOINT RESOLUTION—Expressing the support of the Nevada Legislature for the designation of the Upper Las Vegas Wash as a national monument.

WHEREAS, The Upper Las Vegas Wash contains thousands of Pleistocene mammal fossils of national importance, including Columbian mammoth, ground sloth, American lion, camel and horse fossils; and

WHEREAS, Since 1933, the Upper Las Vegas Wash has been valued by scientists because of the significant paleontological fossils demonstrative of the Pleistocene epoch, commonly referred to as the Ice Age, that are located in the area; and

WHEREAS, In 2004, during the preparation of the Las Vegas Valley Disposal Boundary Final Environmental Impact Statement, the Bureau of Land Management identified sensitive biological, cultural and paleontological resources determined to be worthy of more evaluation with respect to the protective status of the resources; and

WHEREAS, The harsh desert environment of the Upper Las Vegas Wash supports unique and imperiled plants, including the Las Vegas buckwheat, Merriam's bearpoppy, Las Vegas bearpoppy, the halfring milkvetch, Joshua trees and several species of cacti; and

WHEREAS, The Upper Las Vegas Wash provides important habitat for the threatened desert tortoise, endemic poppy bees, kit foxes, burrowing owls and a variety of reptiles; and

WHEREAS, In 2010, a National Park Service reconnaissance survey of the area determined that the area likely contains the largest continuous section of Pleistocene strata in the desert southwest; and

WHEREAS, The Upper Las Vegas Wash is significant to the culture and history of the native and indigenous people of the area, including the Southern Paiute Tribe; and

WHEREAS, Despite the findings and recommendations of the aforementioned Environmental Impact Statement and reconnaissance survey, the Upper Las Vegas Wash remains inadequately protected; and

WHEREAS, Many irreplaceable fossil specimens in the Upper Las Vegas Wash have been lost to vandalism or theft; and

WHEREAS, Designation of the Upper Las Vegas Wash site as a national monument would protect the unique resources of the area for present and future generations while allowing for public



THIS IS AN EXAMPLE OF AN ASSEMBLY JOINT RESOLUTION
(continued)

– 2 –

education and continued scientific research opportunities; now, therefore, be it

RESOLVED BY THE ASSEMBLY AND SENATE OF THE STATE OF NEVADA, JOINTLY, That the members of the 77th Session of the Nevada Legislature hereby recognize that the Upper Las Vegas Wash contains unique, nationally important biological, cultural and paleontological resources; and be it further

RESOLVED, That to conserve, protect, interpret and enhance for the benefit of present and future generations these unique and nationally important resources, the Nevada Legislature expresses its support for the designation of the Upper Las Vegas Wash site as a national monument; and be it further

RESOLVED, That the Chief Clerk of the Assembly prepare and transmit a copy of this resolution to the Vice President of the United States as the presiding officer of the United States Senate, the Speaker of the House of Representatives, each member of the Nevada Congressional Delegation, the Governor and the Director of the State Department of Conservation and Natural Resources, and to the Director of the Department of Wildlife for distribution to the various conservation groups that have participated in the effort to designate the Upper Las Vegas Wash site as a national monument; and be it further

RESOLVED, That this resolution becomes effective upon passage.

20 ~~~~~ 13



THIS IS AN EXAMPLE OF A SENATE CONCURRENT RESOLUTION

S.C.R. 1

SENATE CONCURRENT RESOLUTION No. 1—COMMITTEE
ON LEGISLATIVE OPERATIONS AND ELECTIONS

(ON BEHALF OF THE NEVADA LEAGUE OF
CITIES AND MUNICIPALITIES)

PREFILED DECEMBER 20, 2012

Referred to Committee on Legislative Operations and Elections

SUMMARY—Requires the Legislative Commission to conduct an
interim study regarding the taxation of services.
(BDR R-260)

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE CONCURRENT RESOLUTION—Requiring the
Legislative Commission to conduct an interim study
regarding the taxation of services.

1 WHEREAS, The economy of the State of Nevada and its local
2 governments relies significantly on revenue derived from taxing the
3 sale of goods; and

4 WHEREAS, The economic downturn that began in 2007,
5 accompanied by changing economic patterns which have caused the
6 sale of services to constitute a greater part of the economy, has
7 reduced the revenue derived from taxing the sale of goods; and

8 WHEREAS, The creation of a sales tax on services could help to
9 realign and stabilize the tax base in accordance with the actual
10 economic activity taking place; and

11 WHEREAS, The Nevada League of Cities and Municipalities
12 supports the concept of examining a sales tax on services that would
13 be offset by lowering the sales tax on goods to produce a net effect
14 that would be revenue neutral; and

15 WHEREAS, An interim study of the taxation of services could
16 assist the Legislature in establishing a tax structure for this State and
17 its local governments that would be more flexible, be more stable
18 and provide adequate revenues; now, therefore, be it

19 RESOLVED BY THE SENATE OF THE STATE OF NEVADA, THE
20 ASSEMBLY CONCURRING, That the Legislative Commission is



* S C R 1 *

THIS IS AN EXAMPLE OF A SENATE CONCURRENT RESOLUTION
(continued)

- 2 -

1 hereby directed to conduct an interim study on the desirability,
2 feasibility and necessity of imposing sales taxes on the provision of
3 selected services; and be it further

4 RESOLVED, That the interim study, in conjunction with an
5 examination of the concept of imposing sales taxes on the provision
6 of selected services, should consider revenue neutrality achieved by
7 a corresponding lowering of the taxes imposed on the sale of goods;
8 and be it further

9 RESOLVED, That as soon as practicable after July 1, 2013, the
10 Legislative Commission shall appoint a committee composed of
11 three members of the Senate and three members of the Assembly,
12 one of whom must be appointed by the Commission to serve as
13 Chair of the committee, from among the members of the standing
14 committees on taxation of this Legislative Session to conduct the
15 study; and be it further

16 RESOLVED, That as soon as practicable after July 1, 2013, the
17 Legislative Commission shall appoint an advisory subcommittee to
18 assist the committee in conducting the study; and be it further

19 RESOLVED, That the advisory subcommittee appointed to assist
20 the committee in conducting the study must consist of five
21 members, three of whom are nominated by the Nevada League of
22 Cities and Municipalities and two of whom are nominated by the
23 Nevada Association of Counties; and be it further

24 RESOLVED, That the Legislative Commission may require the
25 study to be completed not less than 45 days before the first day of
26 the 78th Session of the Legislature; and be it further

27 RESOLVED, That any recommended legislation proposed by the
28 committee must be approved by a majority of the members of the
29 Senate and a majority of the members of the Assembly appointed to
30 the committee; and be it further

31 RESOLVED, That the Legislative Commission shall submit a
32 report of the results of the study and any recommendations for
33 legislation to the 78th Session of the Nevada Legislature; and be it
34 further

35 RESOLVED, That the Secretary of the Senate prepare and
36 transmit a copy of this resolution to the Governor and the Executive
37 Director of the Department of Taxation.

Ⓢ



THIS IS AN EXAMPLE OF AN ASSEMBLY CONCURRENT RESOLUTION

Assembly Concurrent Resolution No. 5—Assemblymen Kirkpatrick; Aizley, Elliot Anderson, Paul Anderson, Benitez-Thompson, Bobzien, Bustamante Adams, Carlton, Carrillo, Cohen, Daly, Diaz, Dondero Loop, Duncan, Eisen, Ellison, Fiore, Flores, Frierson, Grady, Hambrick, Hansen, Hardy, Healey, Hickey, Hogan, Horne, Kirner, Livermore, Martin, Munford, Neal, Ohrenschall, Oscarson, Pierce, Spiegel, Sprinkle, Stewart, Swank, Wheeler and Woodbury

Joint Sponsors: Senators Smith; Atkinson, Brower, Cegavske, Denis, Ford, Goicoechea, Gustavson, Hammond, Hardy, Hutchison, Jones, Kieckhefer, Kihuen, Manendo, Parks, Roberson, Segerblom, Settlemeyer, Spearman and Woodhouse

FILE NUMBER.....

ASSEMBLY CONCURRENT RESOLUTION—Memorializing former Assemblyman John W. Marvel.

WHEREAS, The State of Nevada lost a true statesman and steadfast public servant on March 16, 2013, and the members of the Nevada Legislature note with sorrow the passing of one of their most highly regarded former colleagues; and

WHEREAS, John Wyland Marvel was born in Battle Mountain, Nevada, on September 11, 1926, and, after graduating as valedictorian of his class at Battle Mountain High School, served in the United States Army's 19th Infantry Regiment during World War II and was honored for his service with the Asiatic-Pacific Campaign Medal, the Army of Occupation Medal and the World War II Victory Medal; and

WHEREAS, After earning a bachelor of arts degree at the University of Nevada, Reno, in 1951, Mr. Marvel built a career as business manager of and working cowboy with one of the largest ranching operations in Nevada history, W.T. Jenkins Co., which was founded by his grandfather, and later he acquired and operated the Dunphy Ranch in Eureka County for over two decades; and

WHEREAS, This native Nevadan remained a loyal advocate for agricultural industries and the interests of this State's rural counties after he ran for the Nevada Assembly and was first elected in 1978, serving for 30 years, including 15 regular and 11 special sessions; and

WHEREAS, Assemblyman Marvel served as an invaluable member and leader of many legislative committees and contributed to forming countless public policies affecting the people of the State of Nevada, though he was proudest of his legislative efforts to



THIS IS AN EXAMPLE OF AN ASSEMBLY CONCURRENT RESOLUTION*(continued)*

- 2 -

support education, to secure funding for the University of Nevada School of Medicine and to reform the prison system, tax structure and water laws of this State; and

WHEREAS, Mr. Marvel earned distinction during his service in the Nevada Legislature through his contributions to national and regional legislative organizations, including the American Legislative Exchange Council and the Western Legislative Conference, and in 2009 was added to the Assembly Wall of Distinction; and

WHEREAS, A recognized expert in many fields, this distinguished Nevadan served as Chairman of the Nevada Tax Commission and the Lander County Planning Commission and as a member of the Advisory Council to the National Public Land Law Review Commission and, after his legislative service, served on the Nevada Commission on Ethics; and

WHEREAS, Mr. Marvel will be fondly remembered by those who have had the good fortune to work with him as a thoughtful, caring, down-to-earth, responsible man with a great sense of humor, who always thought of others' needs first; now, therefore, be it

RESOLVED BY THE ASSEMBLY OF THE STATE OF NEVADA, THE SENATE CONCURRING, That the members of the 77th Session of the Nevada Legislature hereby extend their deepest condolences to former Assemblyman Marvel's wife Willie, his children Sharon, John and Michelle, and his brother Thomas; and be it further

RESOLVED, That the Chief Clerk of the Assembly prepare and transmit a copy of this resolution to John's wife of more than 60 years, Willie Shidler Marvel.

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THIS IS AN EXAMPLE OF A SENATE RESOLUTION

Senate Resolution No. 9—Committee on
Legislative Operations and Elections

FILE NUMBER.....

SENATE RESOLUTION—Designating certain members of the Senate as regular and alternate members of the Legislative Commission for the 2013-2015 biennium.

RESOLVED BY THE SENATE OF THE STATE OF NEVADA, That, pursuant to the provisions of NRS 218E.150 and the Joint Standing Rules of the Legislature, Senators Moises Denis, Kelvin Atkinson, Ruben J. Kihuen, Michael Roberson, Ben Kieckhefer and James A. Settlemeyer are designated as the regular Senate members of the Legislative Commission; and be it further

RESOLVED, That Senators Joyce Woodhouse and Tick Segerblom are designated as the first and second alternate members, respectively, for Senator Moises Denis; Senators Justin C. Jones and David R. Parks are designated as the first and second alternate members, respectively, for Senator Kelvin Atkinson; Senators Aaron D. Ford and Debbie Smith are designated as the first and second alternate members, respectively, for Senator Ruben J. Kihuen; Senators Greg Brower and Mark Hutchison are designated as the first and second alternate members, respectively, for Senator Michael Roberson; Senators Pete Goicoechea and Barbara K. Cegavske are designated as the first and second alternate members, respectively, for Senator Ben Kieckhefer; and Senators Joseph P. Hardy and Donald G. Gustavson are designated as the first and second alternate members, respectively, for Senator James A. Settlemeyer; and be it further

RESOLVED, That the procedure for requesting an alternate member to replace a regular member during his or her absence at a meeting must be as follows:

1. The Secretary of the Legislative Commission shall establish a record of service of alternate members at meetings of the Legislative Commission and shall maintain a list of the alternate members for each individual Senator or group of Senators. Each list must contain a numerical designation in ascending order for each alternate member on the list. The initial sequence in which the alternate members must be listed must correspond to their designation as alternates in this resolution.

2. If a regular member of the Legislative Commission is unable to attend a scheduled meeting of the Legislative Commission and notifies the Secretary of the Legislative Commission, the Secretary shall request the alternate member with the lowest numerical



THIS IS AN EXAMPLE OF A SENATE RESOLUTION

(continued)

– 2 –

designation on the appropriate list to replace the regular member at the meeting. If the alternate member does not agree to serve, the Secretary shall make the same request of the alternate member with the next higher numerical designation on the list, and so on through the list until an alternate member agrees to replace the regular member.

3. An alternate member who agrees to replace a regular member at a meeting of the Legislative Commission loses the numerical designation he or she had on the appropriate list at the time he or she was requested to serve. The Secretary of the Legislative Commission shall, when the alternate member agrees to replace the regular member, assign to that alternate member the highest numerical designation on the appropriate list. At the same time, the Secretary shall also reduce by one the numerical designation in the appropriate list to those alternate members who have higher numerical designations in the appropriate list than the alternate member who has agreed to serve.

4. An alternate member who is requested to replace a regular member at a meeting of the Legislative Commission, but who does not agree to replace the regular member, does not lose the numerical designation he or she had on the appropriate list at the time of the request.

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THIS IS AN EXAMPLE OF AN ASSEMBLY RESOLUTION

Assembly Resolution No. 3—Committee on
Legislative Operations and Elections

FILE NUMBER.....

ASSEMBLY RESOLUTION—Providing allowances to the leadership and other members of the Assembly for periodicals, stamps, stationery and communications.

RESOLVED BY THE ASSEMBLY OF THE STATE OF NEVADA, That the sum to be allowed, as provided by law, for each member of the Assembly for periodicals, stamps and stationery is \$60 and for the use of telephones is \$2,800, and the sum to be allowed, as provided by law, for the Speaker and Speaker Pro Tempore, Majority Floor Leader, Minority Floor Leader and chair of each standing committee of the Assembly for postage, telephone tolls and other communication charges is \$900; and be it further

RESOLVED, That these amounts be certified by the Speaker and Chief Clerk to the State Controller, who is authorized to draw warrants therefor on the Legislative Fund, and the State Treasurer is thereafter authorized to pay these warrants.

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THIS IS AN EXAMPLE OF A FISCAL NOTE**BDR 32-781
SB 165****EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 28, 2013

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Effect on Future Biennia
Catg 01 Personnel Costs - Salaries and Associated (Expense)		\$38,827	\$53,338	\$704,536
Catg 03- In State Travel (Expense)				\$10,080
Catg 04- Operating (Expense)		\$1,863	\$2,009	\$30,893
Catg 05- Equipment (Expense)		\$4,000		\$20,000
Catg 26- Information Services (Expense)		\$1,886	\$252	\$16,409
Total	0	\$46,576	\$55,599	\$781,918

Explanation

(Use Additional Sheets of Attachments, if required)

Please see attached

Name Christopher NielsenTitle Executive Director

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Wednesday, February 27, 2013

The agency's response appears reasonable.

Name Jeff MohlenkampTitle Director

THIS IS AN EXAMPLE OF A FISCAL NOTE *(continued)*

Nevada Department of Taxation
February 20, 2013

Budget Account: 2361 DEPARTMENT OF TAXATION
Department: 13 DEPARTMENT OF TAXATION

Catg	Description	FY 2013 Est	FY 2014 Est	FY 2015 Est	Future Biennia
01	Personnel Costs - Salaries & Associated	\$ -	\$ 38,827.00	\$ 53,338.00	\$ 704,536.00
03	In State Travel	\$ -	\$ -	\$ -	\$ 10,080.00
04	Operating	\$ -	\$ 1,863.00	\$ 2,009.00	\$ 30,893.00
05	Equipment	\$ -	\$ 4,000.00	\$ -	\$ 20,000.00
26	Information Services	\$ -	\$ 1,886.00	\$ 252.00	\$ 16,409.00
Total		\$ -	\$ 46,576.00	\$ 55,599.00	\$ 781,918.00

