

PRESENTERS' BIOGRAPHIES
PRESESSION ORIENTATION PROGRAM FOR NEW LEGISLATORS
DECEMBER 13, 2012

BRIEFING ON TAX TOPICS

Christopher G. Nielsen was appointed as Director of the Department of Taxation in July 2012. Annually, the Department collects and distributes over \$4 billion in tax revenue to the State General Fund and local governments. The Department also serves as staff to numerous boards and commissions, including the Nevada Tax Commission, the State Board of Equalization, the Committee on Local Government Finance, and the Mining Accountability and Oversight Commission. Mr. Nielsen previously served as General Counsel to former Governor Jim Gibbons. He also served as Senior Deputy Attorney General for then Attorney General Brian Sandoval, and later to Attorney General Catherine Cortez Masto. Mr. Nielsen is a graduate of the University of Nevada, Reno, with a bachelor of science degree. He holds a juris doctorate degree from the McGeorge School of Law, University of the Pacific, and an LL.M. degree in taxation from the University of Washington.

Russell Guindon joined the Fiscal Analysis Division of the Legislative Counsel Bureau (LCB) in September 1999. He is currently a Principal Deputy Fiscal Analyst responsible for supervising the staffing as well as the research and analysis related to revenue and taxation for the Senate Committee on Revenue and Economic Development and the Assembly Committee on Taxation. Russell began his career as an economist with the State of Nevada in March 1994, working for the Budget Division of the Department of Administration until joining the Gaming Control Board in April 1996. He earned his bachelor of science degree in economics and political science from the University of South Dakota. Russell continued his post-graduate studies in economics at the University of Kansas and pursued his doctorate degree in economics at Indiana University, completing all requirements for the degree except for the dissertation.

Michael Nakamoto began his career with the LCB in 2005, working as an Assembly attaché during the 2005 Session and joined the Fiscal Analysis Division as a Deputy Fiscal Analyst in November 2005. He served as committee staff for the Assembly Committee on Taxation for the 2007, 2009, and 2011 Sessions and will staff the Committee during the 2013 Session. Michael graduated from the University of Nevada, Reno, with bachelor of arts degrees in political science and economics.

Joe Reel is a Deputy Fiscal Analyst and joined the Fiscal Analysis Division of the LCB in January 2008. He served as committee staff to the Senate Committee on Taxation during the 2009 Session and the Senate Committee on Revenue during the 2011 Session. Joe will staff the Senate Committee on Revenue and Economic Development Committee during the 2013 Session. He started his career with the State of Nevada in 1994 as a public service intern with the Research and Analysis Bureau, Department of Employment, Training and Rehabilitation (DETR). Joe also worked as an economist at DETR from 1995 until 2006. He then served as the Director of Research and Business Development for the Nevada Commission on Economic Development from 2006 to 2007. Joe earned his bachelor's degree in business administration from the University of Nevada, Reno.