

THE FORTY-FIFTH DAY

CARSON CITY (Wednesday), March 23, 2011

Senate called to order at 11:12 a.m.

President Pro Tempore Schneider presiding.

Roll called.

All present.

Prayer by the Chaplain, Pastor Albert Tilstra.

We know deep down in our hearts that without Your guidance we can do nothing, but with You we can accomplish all things. Let us not be frightened by the problems that confront us, but rather give You thanks that You have matched us with this hour. May we resolve, God helping us, to be part of the answer and not part of the problem.

We ask this in Your Name.

AMEN.

Pledge of Allegiance to the Flag.

Senator Horsford moved that further reading of the Journal be dispensed with, and the President Pro Tempore and Secretary be authorized to make the necessary corrections and additions.

Motion carried.

MOTIONS, RESOLUTIONS AND NOTICES

Assembly Concurrent Resolution No. 4.

Resolution read.

Senator Kihuen moved the adoption of the resolution.

Resolution adopted.

Resolution ordered transmitted to the Assembly.

Senator Wiener moved that Senate Bill No. 33 be taken from the Secretary's desk and placed on the Second Reading File.

Motion carried.

SECOND READING AND AMENDMENT

Senate Bill No. 33.

Bill read second time.

The following amendment was proposed by Senator Halseth:

Amendment No. 78.

"SUMMARY—Consolidates provisions requiring confidentiality of certain taxpayer-specific records. (BDR 32-435)"

"AN ACT relating to taxation; consolidating provisions requiring confidentiality of certain records and files of the Department of Taxation; **allowing the disclosure of information in such records and files to a federal agency under certain circumstances;** clarifying the taxpayer information that is authorized to be made public concerning certain hearings of the Nevada Tax Commission; and providing other matters properly relating thereto."

Legislative Counsel's Digest:

Existing law makes confidential and privileged certain records and files of the Department of Taxation which concern the administration of certain laws of this State and which contain information specifically related to a taxpayer subject to certain specific exemptions. (NRS 360.795, ~~361.044, 361.7384,~~ 363A.100, 363A.110, 363B.090, 363B.100, ~~368A.180,~~ 372.750, 374.755, 375A.835, 375B.450) **Section 1** of this bill consolidates the various provisions providing for such confidentiality and privilege and makes the confidentiality and privilege applicable to all records and files of the Department relating to the administration and collection of a tax, fee, assessment or other amount required by law to be collected, subject to the specific exceptions. **In addition, section 1 allows the Department to disclose in confidence information in those records and files to a federal agency upon request for use in a federal prosecution or criminal investigation.**

Existing law requires a public body to provide to members of the public upon request a copy of any supporting material provided to members of the public body for an item on an agenda of an open meeting at the same time the supporting materials are provided to the members of the public body, except certain confidential materials and materials which pertain to a closed portion of such a meeting. (NRS 241.020) **Section 2** of this bill makes an exception to this requirement when a taxpayer takes an appeal to the Nevada Tax Commission by prohibiting the Commission from providing members of the public with copies of any supplemental materials that the Commission receives relating to a taxpayer's appeal until after the time by which the taxpayer is authorized to request a closed hearing so that the materials are not made public before the taxpayer is able to make such a request.

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

Section 1. Chapter 360 of NRS is hereby amended by adding thereto a new section to read as follows:

1. *Except as otherwise provided in this section and NRS 239.0115 and 360.250, the records and files of the Department concerning the administration or collection of any tax, fee, assessment or other amount required by law to be collected are confidential and privileged. The Department, an employee of the Department and any other person engaged in the administration or collection of any tax, fee, assessment or other amount required by law to be collected or charged with the custody of any such records or files:*

(a) Shall not disclose any information obtained from those records or files; and

(b) May not be required to produce any of the records or files for the inspection of any person or governmental entity or for use in any action or proceeding.

2. *The records and files of the Department concerning the administration and collection of any tax, fee, assessment or other amount required by law to be collected are not confidential and privileged in the following cases:*

(a) *Testimony by a member or employee of the Department and production of records, files and information on behalf of the Department or a person in any action or proceeding before the Nevada Tax Commission, the State Board of Equalization, the Department or any court of this State if that testimony or the records, files or information, or the facts shown thereby, are directly involved in the action or proceeding.*

(b) *Delivery to a person or his or her authorized representative of a copy of any document filed by the person pursuant to the provisions of any law of this State.*

(c) *Publication of statistics so classified as to prevent the identification of a particular business or document.*

(d) *Exchanges of information with the Internal Revenue Service in accordance with compacts made and provided for in such cases if, or disclosure in confidence to any federal agency that requests the information for the use of the agency in a federal prosecution or criminal investigation.*

(e) *Disclosure in confidence to the Governor or his or her agent in the exercise of the Governor's general supervisory powers, or to any person authorized to audit the accounts of the Department in pursuance of an audit, or to the Attorney General or other legal representative of the State in connection with an action or proceeding relating to a taxpayer, or to any agency of this or any other state charged with the administration or enforcement of laws relating to workers' compensation, unemployment compensation, public assistance, taxation, labor or gaming.*

(f) *Exchanges of information pursuant to an agreement between the Nevada Tax Commission and any county fair and recreation board or the governing body of any county, city or town.*

(g) *Upon written request made by a public officer of a local government, disclosure of the name and address of a taxpayer who must file a return with the Department. The request must set forth the social security number of the taxpayer about which the request is made and contain a statement signed by the proper authority of the local government certifying that the request is made to allow the proper authority to enforce a law to recover a debt or obligation owed to the local government. Except as otherwise provided in NRS 239.0115, the information obtained by the local government is confidential and privileged and may not be used or disclosed for any purpose other than the collection of a debt or obligation owed to that local government. The Executive Director may charge a reasonable fee for the cost of providing the requested information.*

(h) *Disclosure of information as to amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties to*

successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested.

(i) Disclosure of relevant information as evidence in an appeal by the taxpayer from a determination of tax due if the Nevada Tax Commission has determined the information is not proprietary or confidential in a hearing conducted pursuant to NRS 360.247.

(j) Disclosure of the identity of a person and the amount of tax assessed and penalties imposed against the person at any time after a determination, decision or order of the Executive Director or other officer of the Department imposing upon the person a penalty for fraud or intent to evade a tax imposed by law becomes final or is affirmed by the Nevada Tax Commission.

3. The Executive Director shall periodically, as he or she deems appropriate, but not less often than annually, transmit to the Administrator of the Division of Industrial Relations of the Department of Business and Industry a list of the businesses of which the Executive Director has a record. The list must include the mailing address of the business as reported to the Department.

4. The Executive Director may request from any other governmental agency or officer such information as the Executive Director deems necessary to carry out his or her duties with respect to the administration or collection of any tax, fee, assessment or other amount required by law to be collected. If the Executive Director obtains any confidential information pursuant to such a request, he or she shall maintain the confidentiality of that information in the same manner and to the same extent as provided by law for the agency or officer from whom the information was obtained.

5. As used in this section:

(a) "Records" or "files" means any records and files related to an investigation or audit, financial information, correspondence, advisory opinions, decisions of a hearing officer in an administrative hearing and any other information specifically related to a taxpayer.

(b) "Taxpayer" means a person who pays any tax, fee, assessment or other amount required by law to the Department.

Sec. 2. NRS 360.247 is hereby amended to read as follows:

360.247 1. Except as otherwise provided in this section, any appeal to the Nevada Tax Commission which is taken by a taxpayer concerning his or her liability for tax must be heard during a session of the Commission which is open to the public. Upon request by the taxpayer, a hearing on such an appeal ~~may~~ **must** be closed to the public to receive proprietary or confidential information.

2. *A taxpayer may request a closed hearing pursuant to subsection 1 by submitting the request in writing to the Nevada Tax Commission:*

(a) Not later than 14 calendar days before the date of the hearing; or

(b) If authorized by the Executive Director for good cause shown, not later than 5 calendar days before the date of the hearing.

3. Notwithstanding the provisions of NRS 241.020, all information received by the Nevada Tax Commission concerning an appeal taken by a taxpayer pursuant to subsection 1 shall be deemed proprietary and confidential and the Nevada Tax Commission shall not provide a member of the public with any such information until after the date by which the taxpayer may submit a request for a closed hearing pursuant to subsection 2, even if the information is provided to members of the Nevada Tax Commission. Thereafter the information must be provided to a member of the public upon request unless the taxpayer has made a request for a closed hearing.

4. As soon as practicable after closing a hearing pursuant to subsection 1, the Nevada Tax Commission shall determine whether the information to be presented in the closed hearing is proprietary or confidential information. If the Commission, in its discretion, determines that the information is not proprietary or confidential information, the Commission shall immediately open the hearing to the public. If the Commission, in its discretion, determines that the information is proprietary or confidential information:

(a) The hearing must remain closed to the public and the Commission shall receive the information in a manner that ensures that the members of the Commission have a reasonable and adequate opportunity to review the information and make any inquiries that any member believes to be necessary and appropriate.

(b) After the receipt of and opportunity to review the proprietary or confidential information pursuant to paragraph (a), the Commission shall reopen the hearing to the public and proceed to deliberate toward a decision regarding issues in the appeal that are not proprietary or confidential.

(c) After a hearing has been reopened pursuant to paragraph (b), the Commission shall, upon the request of any member of the Commission who believes that he or she cannot conduct meaningful deliberations with the other members of the Commission on the appeal because the appeal concerns proprietary or confidential information, close the hearing for further deliberations. The definitive vote on the appeal must be taken during a hearing of the Commission that is open to the public.

~~3.1~~ 5. The Nevada Tax Commission shall adopt regulations which establish procedures:

(a) By which a taxpayer may request a closed hearing pursuant to this section.

(b) By which the Commission may determine whether information is proprietary or confidential information during a closed hearing.

~~4.1~~ 6. Not later than 45 days after the Nevada Tax Commission deliberates in a closed hearing and makes a definitive decision on an appeal in a hearing that is open to the public pursuant to this section, the Commission shall prepare an abstract that explains the reasons for the decision, which must be made available to the public upon request. Such an abstract:

(a) Must include, without limitation:

- (1) The name of the taxpayer;
- (2) The amount of the taxpayer's liability, including interest and penalties;
- (3) The type of tax at issue; and
- (4) The general nature of the evidence relied upon by the Commission in reaching its decision.

(b) Must not contain any proprietary or confidential information relating to the taxpayer.

~~15.1~~ 7. A member of the Nevada Tax Commission or an officer, agent or employee of the Department is not subject to any criminal penalty or civil liability for the use or publication of proprietary or confidential information received pursuant to the procedure set forth in subsection ~~12.1~~ 4, regardless of whether the information was received during a closed hearing.

~~16.1~~ 8. The Nevada Tax Commission shall take such actions as it deems necessary to protect the confidentiality of information provided by a taxpayer that the Commission has determined to be proprietary or confidential information, including, without limitation:

- (a) Issuing such protective orders as it deems necessary;
- (b) Restricting access to any hearing closed to the public and to the records and transcripts of any such hearing, without the prior approval of the Commission; and
- (c) Prohibiting any intervener allowed to attend such a hearing or allowed access to the records and transcripts of such a hearing from disclosing such information without prior authorization from the Commission.

~~17.1~~ 9. A person who violates a protective order issued by the Nevada Tax Commission pursuant to subsection ~~16.1~~ 8 is guilty of a misdemeanor, unless a more severe penalty is prescribed by law for the act that constitutes the violation of the order.

~~18.1~~ 10. As used in this section:

(a) "Confidential economic information":

(1) Means any information which is not available to the public generally, which confers an economic benefit on the holder of the information as a result of its unavailability and which is the subject of reasonable efforts by the taxpayer to maintain its secrecy.

(2) Includes, without limitation, information relating to the amount or source of any income, profits, losses or expenditures of the taxpayer, such as data relating to costs, prices or customers.

(b) "Proprietary or confidential information":

(1) Means:

(I) Any trade secret, confidential economic information or business information that is submitted to the Nevada Tax Commission by the taxpayer and is determined to be proprietary or confidential information by the Commission; or

(II) Any information that a specific statute declares to be confidential or prohibits the Commission from making public.

(2) Does not include any information that has been published for public distribution or is otherwise available to the public generally or in the public domain.

Sec. 3. NRS 360.795, ~~[361.044, 361.7384,]~~ 363A.100, 363A.110, 363B.090, 363B.100, ~~[368A.180,]~~ 372.750, 374.755, 375A.835 and 375B.450 are hereby repealed.

Sec. 4. This act becomes effective upon passage and approval.

LEADLINES OF REPEALED SECTIONS

360.795 Confidentiality of records and files of Department.

~~† 361.044 County assessor: Duty to keep certain proprietary information concerning taxpayer confidential.~~

~~361.7384 Confidentiality of information contained in claims.]~~

363A.100 Authority of Executive Director to request information to carry out chapter.

363A.110 Confidentiality of records and files of Department.

363B.090 Authority of Executive Director to request information to carry out chapter.

363B.100 Confidentiality of records and files of Department.

~~† 368A.180 Confidentiality of records and files of Board and Department.]~~

372.750 Disclosure of information unlawful; exceptions.

374.755 Disclosure of information unlawful; exceptions.

375A.835 Confidentiality and disclosure of information and records.

375B.450 Confidentiality and disclosure of information and records.

Senator Settlemeyer moved the adoption of the amendment.

Remarks by Senator Halseth.

Senator Halseth requested that her remarks be entered in the Journal.

Thank you, Mr. President Pro Tempore. We were concerned about allowing disclosure of the information to all federal agencies, considering there are over 480 of them. This amendment will limit it to only those agencies who have a legitimate reason for the information.

Amendment adopted.

Bill ordered reprinted, engrossed and to third reading.

Senate Bill No. 219.

Bill read second time and ordered to third reading.

Assembly Bill No. 7.

Bill read second time and ordered to third reading.

Assembly Bill No. 134.

Bill read second time and ordered to third reading.

GENERAL FILE AND THIRD READING

Senate Bill No. 14.

Bill read third time.

Remarks by Senator Wiener.

Senator Wiener requested that her remarks be entered in the Journal.

Senate Bill No. 14 requires the State Board of Education to develop a model curriculum for English language arts and mathematics for kindergarten and grades 1 through 12. The model curriculum will be based upon the Common Core Standards that were previously adopted by the Board. Further, the Department of Education is required to distribute the model curriculum to school districts and charter schools within the State so they may be used as a guide for classroom teachers in developing lesson plans for these subjects. The measure also authorizes the regional training programs to use the model curriculum as part of its training process for teachers and administrators. They are passionate about this measure because they want to improve the academic performances of students in this State so they can compete nationally and globally.

The bill is effective on July 1, 2011.

Roll call on Senate Bill No. 14:

YEAS—21.

NAYS—None.

Senate Bill No. 14 having received a constitutional majority, Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

Senate Bill No. 45.

Bill read third time.

Remarks by Senator Parks.

Senator Parks requested that his remarks be entered in the Journal.

Senate Bill No. 45 provides that personnel assigned to a sworn position in any division of the Department of Public Safety have the powers of a peace officer. Parole and probation officers, assistants and deputies of the State Fire Marshal and the personnel of the Capitol Police Division are changed from Category II Peace Officers to Category I.

Roll call on Senate Bill No. 45:

YEAS—21.

NAYS—None.

Senate Bill No. 45 having received a constitutional majority, Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

Senate Bill No. 125.

Bill read third time.

Remarks by Senator Kieckhefer.

Senator Kieckhefer requested that his remarks be entered in the Journal.

Senate Bill No. 125 revises the dates by which certain campaign contribution and expenditure reports are required to be filed. Instead of being filed no later than seven days prior to a primary, general, or special election, those reports must be filed no later than seven days prior to the beginning of early voting in these elections.

The bill is effective on October 1, 2011.

Roll call on Senate Bill No. 125:

YEAS—21.

NAYS—None.

Senate Bill No. 125 having received a constitutional majority,
Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

Assembly Bill No. 87.

Bill read third time.

Roll call on Assembly Bill No. 87:

YEAS—21.

NAYS—None.

Assembly Bill No. 87 having received a constitutional majority,
Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

Assembly Bill No. 88.

Bill read third time.

Roll call on Assembly Bill No. 88:

YEAS—21.

NAYS—None.

Assembly Bill No. 88 having received a constitutional majority,
Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

MOTIONS, RESOLUTIONS AND NOTICES

Senator Brower moved that Assembly Bill No. 183 be taken from the
General File and placed on the Secretary's desk.

Mr. President Pro Tempore announced that if there were no objections, the
Senate would recess subject to the call of the Chair.

Senate in recess at 11:37 a.m.

SENATE IN SESSION

At 11:58 a.m.

President Pro Tempore Schneider presiding.

Quorum present.

Motion failed.

Senators McGinness, Settlemeyer and Rhoads requested a roll call vote on
Senator Brower's motion.

Roll call on Senator Brower's motion:

YEAS—10.

NAYS—Breedon, Copening, Denis, Horsford, Kihuen, Lee, Leslie, Manendo, Parks,
Schneider, Wiener—11.

The motion having failed to receive a majority, Mr. President Pro Tempore
declared it lost.

Remarks by Senators Denis, Cegavske, McGinness, Brower, Wiener, Leslie, Horsford and Hardy.

Senator Denis requested that the following remarks be entered in the Journal.

SENATOR DENIS:

Assembly Bill No. 183 authorizes school districts to determine the reserve account for payment of the outstanding debts of the school district.

For Clark County and Washoe County, the bill changes the amount of the required reserves to the lesser of: 10 percent of the outstanding principal; or 25 percent of the amount of principal and interest on all outstanding bonds. For the other 15 counties, the amount is the lesser of: 10 percent of the outstanding principal; or 50 percent of the amount of principal and interest on all outstanding bonds.

This bill is about jobs. This is about having students have safe buildings to meet in. The school districts and those who came said they need this and they need this now. Jobs are important and we need to get those now and the students need to be in safe buildings.

The bill is effective upon passage and approval.

SENATOR CEGAVSKE:

Thank you, Mr. President Pro Tempore. I rise in opposition to the passage of Assembly Bill No. 183. In committee, I made the point that this bill does not have a sunset provision. There is no funding mechanism to pay back the money being withdrawn in the bill. It is hard for me to understand why everyone seems to think this money is a pot of gold. People want to use these reserve funds for different reasons, but some are not considering the consequences of failing to pay back the funds. Does the lack of a sunset provision in this bill mean that we can continue to tap this fund in the future? It bothers me that this bill does not sunset. There is no mechanism in this bill to pay back money taken from this fund.

SENATOR MCGINNESS:

Thank you, Mr. President Pro Tempore. I rise in opposition to Assembly Bill No. 183. While this bill signifies agreement on the need and the appropriateness of using reserve dollars in a time of fiscal crisis, the redirection of these dollars in Assembly Bill No. 183 poses some serious problems for balancing the State budget.

All things being equal, Assembly Bill No. 183 is not a bad idea, but the Legislature is currently working through the process of reviewing the budget while keeping in mind the extraordinary fiscal challenges we face. This bill creates a big hole in that process.

SENATOR BROWER:

Thank you, Mr. President Pro Tempore. I associate myself with the remarks of my colleagues. I would like to explain my previous motion.

It is no secret in this body that this bill does not have any bipartisan support. This unprecedented step was taken during a work session on this bill the same day we heard it. When bills have clear and unanimous support and are simple or are emergency bills, we have had work sessions on those bills the same day they were heard. But having a work session on a bill that is not that simple and does not have unanimous support, on the same day it is heard, is not the way we do business as a body. Since that hearing, I have been trying to gauge the willingness of the various stakeholders including the Governor to look for a way, by way of an amendment, to create broad-based, bipartisan support for this bill.

As my colleague from Fallon stated, the fundamental concept is a good one. As I understand it, the fundamental concept is to give the school districts more flexibility with respect to bond reserves. I like that idea. I think many of us, or all of us, like that idea. But, as we bring up bills, even seemingly simple bills that have budget implications, I think it is dangerous for us and premature to push bills through without considering them in the full context of the Governor's proposed budget. This process is ongoing. It is too early to vote on a bill that creates a giant hole in the Governor's budget.

I would like to have a chance to continue to meet with the stakeholders including the Governor to fashion an amendment that might create bipartisan support and turn a bill that has a good fundamental premise into a better bill that can survive the process and not be vetoed by the Governor. If we cannot do that and we are in such a hurry that we need to act on this bill today, I will have to vote "no" on it. I will urge my colleagues to vote "no" on it. It seems simple, but I do not need to tell this body that the budget process is not simple. This bill significantly affects the budget process and the proposed budget. It has to be considered in that context. Today is not the day. I cannot vote for this bill.

SENATOR WIENER:

Thank you, Mr. President Pro Tempore. When I think about bipartisan support, the message I have received from across the State is the bipartisan support of putting people back to work, of supporting our children in safe school environments, of listening to their people and the intentions for which money should be spent in our State. The money that we are talking about is money that is in a reserve account, money that was raised as part of bond issues for construction of schools.

The proposal to use this money as part of a budget filler, to sweep the money into an operating account, is not fulfilling the intention of Nevadans who voted on bond issues to raise money, for school construction. It is important that we listen to the people we serve, that we listen to them every single day.

Earlier this week we interacted with more than 1,000 students from all parts of our State. They came to voice their concerns about unconscionable cuts to education. I can still hear their chant: "S.O.S., Save Our Schools."

We hear about the need for jobs in our committees. We hear about families who are starving, these Nevadans are not partisan with their pleas. We need to listen to their needs and do everything we can to serve them now.

This bill will put people back to work. This means jobs that feed families. This bill would also create safer school environments for our children. Assembly Bill No. 183 would use the money for the purpose for which it was intended. When the voters said "yes" on bond questions, when they were asked whether or not this money should be raised, they intended the bond and its reserve account to address school construction needs.

When people testified on Assembly Bill No. 183 in the committee, all 17 county school districts supported it. Only Washoe and Lyon Counties indicated they will access these reserves at this time. Clark County cannot use the reserves, but they still supported it.

For these reasons, I urge the support of the full body for Assembly Bill No. 183. It is necessary and it is necessary now, because our intention is to put people back to work, to put our children in safe buildings and safe learning environments, and to listen to the people as to how we spend the money that they chose to raise for school construction.

SENATOR LESLIE:

Thank you, Mr. President Pro Tempore. I also rise in support of this bill for many of the same reasons that were just outlined by our Assistant Majority Leader.

As a representative of Washoe County, and as the representative of the older parts of Reno and Sparks many of the schools that would be directly affected by this bill are in my district. I have been to these schools. I have been in the old-style schools where the doors face the street and there are no security locks. Someone from the outside can be in that classroom immediately. There are no fences, no security locks. We heard unanimous testimony from the public in support of this bill and from all 17 school districts. There was broad bipartisan support for the bill from members of the public. The Governor wants to sweep these accounts and use this money as a one-shot into the Distributive School Account. There are many problems with that. One that has not been mentioned today is that it creates a hole in the next biennium because you cannot keep using the money up. The voters wanted this money to rehabilitate old schools. These schools are 40 and 50 years old. The children cannot wait. The teachers cannot wait. It creates jobs. We need to put people back to work. I see no reason to wait. I urge your support.

SENATOR BROWER:

Thank you, Mr. President Pro Tempore. I agree with many of the points that have been raised. I hear from many constituents. I heard the testimony at the hearing about the need.

There will be money for school rehabilitation even without this bill. There may not be as much, but there will be some. Some work will proceed.

I can count votes as well as anyone. I know where this vote is heading. I urge this body as we move forward during this Session to be deliberate, to be careful, to be thoughtful, and to take our time. As much as I hear from my constituents that some of them like this bill, I hear from many more constituents every day about the idea that they want us to be deliberate, they want us to be thoughtful. We are only here every other year. They want us to take our time to do the right thing and to not rush things that do not have to be rushed. They want all of us to compromise for the best interests of the State. I think as we move forward, we need to take our time and look for ways to compromise, if we can. I know we cannot spend the rest of the Session looking for compromise. At some point if there is not an amendment to which we can all agree, then we will have to just vote. But let us not rush things. I do not think we have given this bill a chance to become a better bill.

SENATOR HORSFORD:

Thank you, Mr. President Pro Tempore. I would like to address a few issues for the record.

First, to the issue brought forth by my colleague from Clark District No. 8, that there is no payback provision in this bill because, it does not require one because the money will be used for the intended purpose as approved by the voters.

Second, to the address the concern of the Minority Leader that this creates a budget hole I share concern, this bill is enabling to the districts. To those who want to assume that the districts will do this, that is not what this bill says.

Third, to my colleague from Washoe District No. 3, I agree our constituents want us to work together to put our ideological views aside and to do what is best for the State of Nevada. They want us to preserve education, vital services in health and human services and public safety. They want us to bring our spending in line, responsibly, with the money we have and to do the necessary reform so that we have a better working government. I know this body is committed to honoring those principles because that is what our constituents elected us to do.

I take objection and exception to the issue that somehow this process is being rushed. We have 120 days every other year to do the people's business. This Session we have unprecedented budget shortfalls, and major issues including redistricting which must be addressed every ten years. When bills are heard in committee, when bills move through both Chambers, we should be deliberative. However, we should not use delaying tactics to not make decisions. Delaying tactics are not bipartisan solutions. I gave my colleague and I will give any colleague the opportunity to bring an amendment forward to have that amendment heard on the Floor. I honor this process and this Chamber more than I honor my party or partisanship. Any member has had the opportunity to bring forward an amendment. We held this bill over for that very purpose. It is not rushing the process. All of us as individual members need to do what we need to do on the bills as they come up so that we can make them the most effective legislation that the voters expect from us.

SENATOR HARDY:

Thank you, Mr. President Pro Tempore. The budget process has been alluded to in this debate. When we start looking at the closings that we are trying to figure out and then put the kaleidoscope of how all of those closing fit together with revenues, that is a complicated process.

The long view I have of this is: What are the good things in Assembly Bill No. 183? How can I support that concept in such a way that it will pass?

I look at what the voters did: voting for things to be put in the capital account recognizing that the account has multiple revenue sources coming into it. As I understand it, from that capital account there comes a bond reserve account. The bond reserve account uses mixed funds to be created and it is that account from which we are taking this. I have yet to understand how much of that money comes from the voter approved versus the other accounts. I am reticent to say all of this money is from the voter approved as much as where it was from. I have that concern. I have not seen it or heard it elucidated to my comfort level.

We have heard about counting votes. My understanding of Assembly Bill No. 183 is how do I count to one. That is the key. I have to be able to get a comfort level by at least one vote, or we will not be able to get this process of bond-reserve account availability for job creation.

GENERAL FILE AND THIRD READING

Assembly Bill No. 183.

Bill read third time.

Roll call on Assembly Bill No. 183:

YEAS—11.

NAYS—Brower, Cegavske, Gustavson, Halseth, Hardy, Kieckhefer, McGinness, Rhoads, Roberson, Settlemeyer—10.

Assembly Bill No. 183 having received a constitutional majority, Mr. President Pro Tempore declared it passed.

Bill ordered transmitted to the Assembly.

UNFINISHED BUSINESS

SIGNING OF BILLS AND RESOLUTIONS

There being no objections, the President Pro Tempore and Secretary signed Senate Bill No. 5.

GUESTS EXTENDED PRIVILEGE OF SENATE FLOOR

On request of Senator Halseth, the privilege of the Floor of the Senate Chamber for this day was extended to Michele Fiore.

Senator Horsford moved that the Senate adjourn until Thursday, March 24, 2011, at 11 a.m.

Motion carried.

Senate adjourned at 12:21 p.m.

Approved:

MICHAEL A. SCHNEIDER

President Pro Tempore of the Senate

Attest: DAVID A. BYERMAN

Secretary of the Senate