

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE BUILDING
401 S. CARSON STREET
CARSON CITY, NEVADA 89701-4747
Fax No.: (775) 684-6600



LEGISLATIVE COMMISSION (775) 684-6800

STEVE YEAGER, Assemblyman, *Chair*

Brenda J. Erdoes, *Director, Secretary*

INTERIM FINANCE COMMITTEE (775) 684-6821

CHRIS BROOKS, *Senator, Chair*

Wayne Thorley, *Fiscal Analyst*

Sarah Coffman, *Fiscal Analyst*

****REVISED****

MEETING NOTICE AND AGENDA

Name of Organization: Joint Interim Standing Committee on Revenue
(Section 6 of [Assembly Bill 443](#), Chapter 392, *Statutes of Nevada 2021*, page 2505)

Date and Time of Meeting: Wednesday, April 20, 2022
1 p.m.

Place of Meeting: Pursuant to *Nevada Revised Statutes 218A.820*, there will be no physical location for this meeting. This meeting can be listened to or viewed live over the Internet. The address for the Nevada Legislature's website is <http://www.leg.state.nv.us>. Click on the link for "View Events."

We are pleased to make reasonable accommodations for members of the public with a disability. If accommodations for the meeting are necessary, please notify the Fiscal Analysis Division of the Legislative Counsel Bureau, in writing, at revinterim@lcb.state.nv.us or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.

Please submit electronic copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes to revinterim@lcb.state.nv.us. You may also mail written documents to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or fax them to (775) 684-6600.

Items on this agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.

- I. ROLL CALL.
- II. OPENING REMARKS.

III. PUBLIC COMMENT.

Because there is no physical location for this meeting, public testimony under this agenda item may be presented by phone or written comment.

Because of time considerations, each caller offering testimony during this period for public comment will be limited to not more than 3 minutes. To call in to provide testimony during this period of public comment in the meeting any time after 12:30 pm on April 20, 2022, dial 669-900-6833. When prompted to provide the Meeting ID, please enter 830 4863 4998 and then press #. When prompted for a Participant ID, please press #. To resolve any issues related to dialing in to provide public comment for this meeting, please call (775) 684-6990.

A person may also have comments added to the minutes of the meeting by submitting them in writing either in addition to testifying or in lieu of testifying. Written comments may be submitted electronically before, during, or after the meeting by email to revinterim@lcb.state.nv.us. You may also mail written documents to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or fax them to (775) 684-6600.

For Possible Action

IV. APPROVAL OF THE MINUTES OF THE FEBRUARY 23, 2022, MEETING.

For Possible Action

V. PRESENTATION ON NEVADA'S COMMERCE TAX RELATING TO ITS STRUCTURE, ADMINISTRATION, AND TAX RATES.

Shellie Hughes, Executive Director, Department of Taxation
Melissa Flatley, Chief Deputy Executive Director, Department of Taxation

For Possible Action

VI. PRESENTATION ON ACTUAL COMMERCE TAX STATISTICS BY BUSINESS CATEGORY AND ACTUAL COMMERCE TAX COLLECTIONS INCLUDING THE TAX CREDITS TAKEN AGAINST THE MODIFIED BUSINESS TAX FOR COMMERCE TAX PAID.

For Possible Action

VII. PRESENTATION ON HISTORICAL STATE GENERAL FUND REVENUE COLLECTIONS INCLUDING ON AN INFLATION ADJUSTED AND INFLATION ADJUSTED PER CAPITA BASIS.

- A. State 2% Sales Tax
- B. State Liquor Tax
- C. Commerce Tax

For Possible Action

VIII. SCHEDULING OF FUTURE MEETINGS.

IX. PUBLIC COMMENT.

Because there is no physical location for this meeting, public testimony under this agenda item may be presented by phone or written comment.

Because of time considerations, each caller offering testimony during this period for public comment will be limited to not more than 3 minutes. To call in to provide testimony during this period of public comment in the meeting any time after 12:30 pm on April 20 2022, dial 669-900-6833. When prompted to provide the Meeting ID, please enter 830 4863 4998 and then press #. When prompted for a Participant ID, please press #. To resolve any issues related to dialing in to provide public comment for this meeting, please call (775) 684-6990.

A person may also have comments added to the minutes of the meeting by submitting them in writing, either in addition to testifying or in lieu of testifying. Written comments may be submitted electronically before, during, or after the meeting by email to revinterim@lcb.state.nv.us. You may also mail written documents to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or fax them to (775) 684-6600.

X. ADJOURNMENT.

Notice of this meeting was posted at the Legislative Building, 401 South Carson Street, Carson City, NV and on the Internet through the Nevada Legislature's website at www.leg.state.nv.us.

Supporting public material provided to Joint Interim Standing Committee on Revenue members for this meeting may be requested from Anna Freeman, Fiscal Secretary, Fiscal Analysis Division, Legislative Counsel Bureau, 401 South Carson St., Carson City, NV 89701, at (775) 684-6821 or by email at revinterim@lcb.state.nv.us. Supporting public material for this meeting is/will also be available through the Nevada Legislature's website at www.leg.state.nv.us. Click on the link "Scheduled Meetings" followed by "Joint Interim Standing Committee on Revenue."