

STATE OF NEVADA
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LEGISLATIVE COMMISSION (775) 684-6800

STEVE YEAGER, *Assemblyman, Chair*
Brenda J. Erdoes, *Director, Secretary*

INTERIM FINANCE COMMITTEE (775) 684-6821

MOISES DENIS, *Senator, Chair*
Wayne Thorley, *Fiscal Analyst*
Sarah Coffman, *Fiscal Analyst*

MEETING NOTICE AND AGENDA

Name of Organization: Joint Interim Standing Committee on Revenue
Nevada Revised Statutes (NRS) 218E.320-218E.330

Date and Time of Meeting: Monday, August 29, 2022
11 a.m.

Place of Meeting: Grant Sawyer State Office Building, Room 4401
555 East Washington Avenue
Las Vegas, Nevada 89101

Note: Some members of the Joint Interim Standing Committee may be attending remotely, and some members may be attending in person. Other persons may observe the meeting and provide testimony through a simultaneous videoconference conducted at the following location:

Legislative Building, Room 3138
401 South Carson Street
Carson City, Nevada 89701

Advisory: The west entrance to the Legislative Building in Carson City is closed due to construction. All persons attending the meeting in Carson City should enter the building through the east entrance. Please use the security checkpoint currently located in the parking garage by the east entrance.

Additionally, this meeting can be listened to or viewed live over the Internet. The address for the Nevada Legislature's website is <https://www.leg.state.nv.us>. Click on the link: "[Scheduled Meetings](#)."

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 fiscal@lcb.state.nv.us or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.

Please provide the meeting secretary with electronic or written copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes. Copies of testimony and visual presentations may also be emailed to revinterim@lcb.state.nv.us, mailed to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or faxed to (775) 684-6475.

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.

Public testimony under this agenda item may be presented in person, by phone or by written comment.

Because of time considerations, each person 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 10:30 a.m. on August 29, 2022, dial (669) 900-6833. When prompted to provide the Meeting ID, please enter 893 8944 0675 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) 684-6475.

For Possible Action

IV. APPROVAL OF THE MINUTES OF THE MAY 26, 2022, MEETING.

For Possible Action

V. PRESENTATION ON THE LIVE ENTERTAINMENT TAX.
Shellie Hughes, Executive Director, Department of Taxation
Thomasina Fremont, Chief, Audit Division, Gaming Control Board

For Possible Action

VI. PRESENTATION ON THE OTHER TOBACCO PRODUCTS TAX.
Yvonne Nevarez-Goodson, Chief Deputy, Department of Taxation
Jennifer Roebuck, Compliance Deputy, Department of Taxation

For Possible Action

VII. PRESENTATION ON HISTORICAL STATE GENERAL FUND REVENUE COLLECTIONS INCLUDING ON AN INFLATION ADJUSTED AND INFLATION ADJUSTED PER CAPITA BASIS.
A. LIVE ENTERTAINMENT TAX
B. OTHER TOBACCO PRODUCTS TAX

For Possible Action

VIII. WORK SESSION - DISCUSSION AND POSSIBLE ACTION ON RECOMMENDATIONS RELATING TO:
A. OTHER TOBACCO PRODUCTS TAX
B. PROPERTY TAX

IX. PUBLIC COMMENT.

Public testimony under this agenda item may be presented in person, by phone or by written comment.

Because of time considerations, each person offering testimony during this period for public comment will be limited to not more than 3 minutes. To provide public testimony by telephone during this period of public comment, members of the public may call any time after the Chair announces this second period of public comment on August 29, 2022. To call in, dial (669) 900-6833. When prompted to provide the Meeting ID, please enter 893 8944 0675 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.

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X. ADJOURNMENT.

Notice of this meeting was posted at the Grant Sawyer State Office Building, 555 East Washington Ave. Las Vegas, NV; 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](#)."