

## **MEETING NOTICE AND AGENDA**

**Name of Organization:** LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO STUDY THE ALLOCATION OF MONEY DISTRIBUTED FROM THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (ASSEMBLY BILL 71, 2011 LEGISLATURE)

**Date and Time of Meeting:** February 1, 2012 – 3:00 p.m.

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

Note: Some members of the committee may be attending the meeting and other persons may observe the meeting and provide testimony through a simultaneous videoconference conducted at the following locations:

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

Great Basin College  
High Tech Center  
Room 120  
1500 College Parkway  
Elko, Nevada

*If you cannot attend the meeting, you can listen to or view it live over the Internet. The address for the Nevada Legislature website is <http://www.leg.state.nv.us>. Click on the link "Live Meetings – Listen or View."*

**Note: Please provide the secretary with electronic or written copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes.**

## **AGENDA**

**Note: 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. INTRODUCTION AND OPENING REMARKS.  
*ASSEMBLYWOMAN MARILYN KIRKPATRICK, CHAIR*

III. PUBLIC COMMENT.

(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

IV. OVERVIEW OF THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT AND THE CONSOLIDATED TAX DISTRIBUTION (CTX).

V. OVERVIEW OF THE SIX REVENUE SOURCES DEDICATED TO THE CTX AND THEIR DISTRIBUTION TO COUNTIES UNDER THE FIRST TIER OF THE CTX: SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT), BASIC CITY-COUNTY RELIEF TAX (BCCRT), GOVERNMENTAL SERVICES TAX (GST), REAL PROPERTY TRANSFER TAX (RPTT), CIGARETTE TAX, AND LIQUOR TAX.

a) Current Rates and Distribution

b) Historical Overview of the Structure and Distribution of Each Revenue Source

VI. OVERVIEW OF THE DISTRIBUTION OF FIRST-TIER REVENUES TO ENTITIES WITHIN A COUNTY AT THE SECOND TIER OF THE CTX.

a) Entities within a County that are Eligible to Receive a Distribution at the Second Tier

b) Base and Excess Distribution of First-Tier CTX Revenues at the Second Tier

c) One-Plus and No One-Plus Factors Used to Determine Excess Distribution

d) Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues

VII. OVERVIEW OF THE CREATION OF THE CTX AND CHANGES TO THE CTX.

*Marvin Leavitt, Chair, Committee on Local Government Finance*

*Guy Hobbs, Principal, Hobbs, Ong and Associates*

VIII. PRESENTATION OF ACTUAL REVENUES DISTRIBUTED UNDER THE FIRST TIER AND SECOND TIER OF THE CTX AND OTHER STATISTICS RELATED TO THE CTX DISTRIBUTION.

IX. POTENTIAL ISSUES FROM LOCAL GOVERNMENTS REGARDING THE CTX.

*David Fraser, Executive Director, Nevada League of Cities and Municipalities*

*Jeff Fontaine, Executive Director, Nevada Association of Counties*

X. SCHEDULING OF FUTURE MEETINGS.

XI. PUBLIC COMMENT.

(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

XII. ADJOURNMENT.

Note: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Fiscal Analysis Division of the Legislative Counsel Bureau, in writing, at the Legislative Building, 401 South Carson Street, Carson City, Nevada 89701-4747, or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.

Notice of this meeting was posted in the following Carson City, Nevada, locations: Blasdel Building, 209 East Musser Street; Capitol Press Corps, Basement, Capitol Building; City Hall, 201 North Carson Street; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was faxed for posting to the following Las Vegas, Nevada, locations: Clark County Government Center, 500 South Grand Central Parkway; and Grant Sawyer State Office Building, 555 East Washington Avenue. Notice of this meeting was posted on the Internet through the Nevada Legislature's website at [www.leg.state.nv.us](http://www.leg.state.nv.us).