#### SENATE LEGISLATIVE FUNCTIONS COMMITTEE

#### MAY 6, 1975 - 12:00 NOON

The fourteenth meeting of the Senate Legislative Functions Committee was called to order.

Chairman Warren Monroe was in the Chair.

PRESENT:

Chairman Warren Monroe Senator James Gibson Senator Mahlon Brown Senator Gene Echols Senator Floyd Lamb Senator Cliff Young

TESTIMONY FROM: Joe Midmore, Soft Drink Industry

David Hagen, U. S. Brewers Association

H. LaVerne Rosse, Bureau of Environmental Health

Walt Martini, Nevada Beer Wholesalers

Senator Wilson

Rowland Oakes, Associated General Contractors

Assemblyman Virgil Getto

Senator Walker

Sharon Greene, Nevada Hospital Association

SCR 44

Directs the legislative commission to study alternate methods for management of solid waste.

Joe Midmore stated they didn't oppose any action that would eliminate the solid waste problem; that care should be taken not to duplicate Federal efforts; that consideration of the resolution not be governed by emotions, in lieu of facts; that the source of the solid waste problem needs to be found; that ACR 62 was similiar to SCR 44; and that he would obtain information regarding Federal studies being presently conducted.

David Hagen stated there was conflicting information, and urged the committee to ascertain the facts; that he favors ACR 62 over SCR 44, with amendment to include industry representative on the committee; that information from The National Center For Resource Recovery might be useful for the study; and noted there were many studies being conducted presently.

H. LaVerne Rosse urged adoption of the study, and expressed a desire to participate in same.

Walt Martini concurred with Mr. Hagen that an industry representative be included on the committee to study the problem.

Senator Wilson noted that the bottle and can deposit should be a part of the study; that the Senate Environment and Public Resources Committee felt the bill was extremely important; and that this resolution should have some priority.

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SENATE LEGISLATIVE FUNCTIONS COMMITTEE MAY 6, 1975
PAGE 2

SCR 48

Directs the legislative commission to appoint a committee to study interrelation of regulations by health division of department of human resources and power of local governments to approve construction projects.

H. LaVerne Rosse submitted a written statement. (Please see EXHIBIT "A".)

Rowland Oakes noted the resolution contained a large number of errors; that, at present, the impact of environmental controls creates a 50% increase in building costs (which Senator Young questioned intensely); that the environmental costs should be looked at, for the benefit of the public; and that it was probably a good resolution, but improperly drawn. He asked that the record show that the sewer plant that exists in Washoe County was built largely as a result of the contractors, engineers and other people in the community getting together to improve the quality of the water in the Truckee River.

The committee decided to request that Senator Bryan rewrite the resolution.

ACR 38

Directs the legislative commission to study electric utility companies, gas utility companies, and the public service commission of Nevada.

The committee decided to hold.

ACTION WAS TAKEN ON THE FOLLOWING BILLS:

GD 501

SB 581 Directs the legislative commission to study salary structure of state officers and employees.

Senator Lamb moved "AMEND AND DO PASS", and re-referred to Finance. Seconded by Senator  $\overline{\text{Brown}}$ . Motion carried unanimously.

AJR 6 Memorializes Congress to curb abuses by IRS.

Assemblyman Getto noted ACR 6 passed the Assembly unanimously; that the IRS has never been audited by the Federal Accounting Office; that auditing hits the middle class the hardest; that many citizens are bluffed into paying additional income tax; and then urged the

SENATE LEGISLATIVE FUNCTIONS COMMITTEE MAY 6, 1975
PAGE 3

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committee to adopt <u>AJR 6</u>. He presented the committee with a letter and news release from Congressman Santini, as well as a copy of HR 615. (Please see EXHIBIT "B").

Senator Brown moved to reconsider AJR 6. Seconded by Senator Gibson. Motion carried unanimously.

Senator Brown moved "DO PASS" Seconded by Senator Gibson Motion carried unanimously.

Directs the legislative commission to continue study initiated by 57th session of the legislature of Nevada's mental health care facilities and programs.

Senator Walker explained the purpose of the resolution.

Senator Gibson moved "DO PASS" Seconded by Senator Young Motion carried unanimously.

SCR 46 Directs the legislative commission to study health licensure laws of the State of Nevada.

Senator Walker urged adoption, as well as suggesting use of SCR 45 committee.

Senator Gibson moved "DO PASS" Seconded by Senator Young Motion carried unanimously.

Memorializes the administrator of the veterans' administration to make certain changes in the administration of the outpatient clinic at Henderson, Nevada.

Sharon Greene spoke on behalf of the resolution.

Senator Gibson moved "DO PASS" Seconded by Young Motion carried unanimously.

SJR 34 Memorializes congress to authorize and fund a veterans' hospital in southern Nevada.

Sharon Green noted the main reason people wanted a hospital was that patients wouldn't have to leave their community for health care; that it would certainly cost less if the V.A. merely contracted for services with local hospitals; and that AJR 24 was

SENATE LEGISLATIVE FUNCTIONS COMMITTEE MAY 6, 1975
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a better resolution.

Senator Brown moved "do pass"
Seconded by Senator Echols
"BILL LOST", with Senators Monroe, Gibson and Young voting "NO".

AB 628

Increases compensation of legislators.

After considerable discussion,

Senator Gibson moved "DO PASS"
Seconded by Senator Echols
Motion carried, with Senator Young voting "NO".

ACR 28

Directs the legislative commission to review compensation plans of classified and unclassified state employees.

Senator Gibson moved "HOLD" to see what happens to SB 581 Seconded by Senator Young Motion carried unanimously.

There being no further business, Chairman Monroe adjourned.

Respectfully submitted,

Beth Quilici, Secretary

APPROVED:

SENATOR WARREN "SNOWY" MONROE,

CHAIRMAN

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

My name is H. Laverne Rosse. I am an engineer with the Bureau of Environmental Health, the enforcement agency responsible for the programs mentioned in this resolution.

A REVIEW OF THE PROPOSED SENATE CONCURRENT RESOLUTION No. 48 INDICATES THAT THERE IS CONFUSION BY THE AUTHOR ON THE VARIOUS PROGRAMS IN THE DEPARTMENT OF HUMAN RESOURCES.

The resolution begins with references concerning subdivision development which is controlled by the Health Division of the Department of Human Resources through statutory authority relative to sewage disposal, water pollution, water quality, and water quantity. Then the resolution mentions construction projects, NRS 445, which concerns the air pollution control program, and subdivisions all together. These are different programs through different regulatory groups. While the Health Division Regulations are adopted through the Board of Health, the construction projects control of the air pollution program are regulated by the Environmental Commission.

THIS RESOLUTION SHOULD BE REWRITTEN TO ACCURATELY REFLECT THE FACTS, AND INCLUDE SUCH THINGS AS LAND USE PLANNING AND WATER AVAILABILITY.

THE "WHEREAS" STATEMENT BEGINNING ON LINE 1 IS NOT ACCURATE. THE
HEALTH DIVISION SIGNS A FINAL MAP CERTIFICATE ON THE LINEN FILED WITH
THE LOCAL RECORDER. WE DON'T ISSUE A CERTIFICATE. THE STATEMENT
BEGINNING ON LINE 8 IS TRUE, BUT AGAIN NO CERTIFICATE IS ISSUED "PER SENTING."

THE STATEMENT BEGINNING ON LINE 11 IS NOT TRUE. THE PUBLIC HEARINGS ON THE REGULATIONS RESULTED IN THREE OR FOUR MEETINGS WITH PUBLIC WORKS AGENCIES, PUBLIC WORKS ASSOCIATIONS, AND THE HOME BUILDERS

ASSOCIATIONS REPRESENTING THE LOCAL BUSINESSMEN, AND ALSO PROFESSIONAL ENGINEERS. THE REGULATIONS WERE NOT PUT INTO FINAL FORM UNTIL ALL OF THESE GROUPS WERE SATISFIED.

The statement beginning on line 13 appears to be concerned with the air pollution program's complex source regulations. The only time construction would be halted, delayed, and curtailed would be when the State air quality standards would be exceeded as a result of the project. These standards are to protect the public's health.

AGAIN, WITH LINE 15, THIS ONLY WOULD OCCUR WHERE AIR QUALITY STANDARDS WOULD BE AFFECTED.

CONCERNING LINE 18, OUR REGULATIONS SPECIFICALLY ALLOW THOSE LOCAL AGENCIES WHICH HAVE THE EXPERTISE AND STAFF TO REVIEW AND REGULATE THEIR OWN CONSTRUCTION PROJECTS.

LINE 20 REQUIRES NO COMMENT. LINE 4, PAGE 2, FOR NRS 445 AND TORS 444 REGULATORY AUTHORITY IS WITH THE ENVIRONMENTAL COMMISSION, NOT THROUGH THE BOARD OF HEALTH OR HEALTH DIVISION.

AGAIN, THE RESOLUTION SHOULD BE REWRITTEN TO ACCURATELY REFLECT THOSE FACTS

It is recommended that if this study is authorized, and we have no objection to the study, that land use planning and water availability be included. In addition to county representation, it is recommended that the Department of Human Resources be particularly represented and possibly include Water Resources and Land Use Planning agencies of the State.

I HAVE NO FURTHER COMMENTS AND WILL RESPOND TO ANY QUESTIONS.



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## Congress of the United States House of Representatives

Washington, P.C. 20515

April 2, 1975

COMMITTEES:

SURCOMMITTEES.

WATER AND POWER RESOURCES
PUBLIC LANDS
MINES AND MINING

INTERSTATE AND FOREIGN COMMERCE

SUBCOMMITTEES:

TRANSPORTATION AND COMMERCE
OVERSIGHT AND INVESTIGATIONS

SELECT COMMITTEE ON AGING

Honorable Virgil M. Getto Assemblyman Nevada Legislature 1400 Lovelock Highway Fallon, Nevada 89405

Dear Virgil:

Thank you for your letter of March 21 indicating your continued and strong interest in the abuses of power by the Internal Revenue Service.

I thought you would be interested in a second bill that I have agreed to cosign which aims at the questionable audit procedures of the IRS. I have enclosed some information on this bill for your perusal

Sincer

JAMES D. SANTINI Member of Congress

JDS:bs Enclosures



# Congressman Jim Santini

1408 Longworth Office Building

Washington, D.C. 20515

April 8, 1975

Washington, D.C.: (202) 225-5965 Las Vegas: 385-6575

Reno: 784-5657

(IRS legislation)

FOR IMMEDIATE RELEASE:

WASHINGTON -- A bill which would initiate substantial changes in the Internal Revenue Service procedures for selecting tax returns for audit has been co-sponsored by Congressman Jim Santini.

This is the second bill that Santini has endorsed which is directed at possible abuses by the IRS. Last month, he co-sponsored a bill designed to prevent the IRS from absuing confidential tax return information.

The decision to co-sponsor the second bill, said Santini, came from his concern of recent disclosures of political abuses of the IRS auditing.

"Now that we realize the IRS audit has been used to harrass 'enemies' of the past Administration," he noted, "we need to reform our laws to make certain it will not happen again."

The bill would require the IRS to give written notice to taxpayers before an audit of their income tax returns is conducted.

It would also require the IRS to furnish a copy of a publication describing the audit procedure to each taxpayer whose return is audited.

"Taxpayers are entitled to know when a tax audit is being initiated against him, the reasons for such an audit and a full explanation of their rights," said the Nevada democrat.

94TH CONGRESS 1st Session

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# H. R. 615

### IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 1975

Mr. Litton introduced the following bill; which was referred to the Committee on Ways and Means

### A BILL

To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That this Act may be cited as the "Taxpayer Audit Dis-
- 4 closure Act of 1974".
- 5 SEC. 2. (a) Section 7602 of the Internal Revenue Code
- 6 of 1954 (relating to examination of books and witnesses)
- 7 is amended—
- 8 (1) by inserting immediately before the first sen-
- 9 tence thereof the following: "(a) IN GENERAL.—"; and

1	(2) by adding at the end thereof the following new
2	subsections:
3	"(b) SELECTION OF INDIVIDUAL RETURNS FOR
4	AUDITS.—
5	"(1) CRITERIA.—The Secretary or his delegate
6	shall report to the Joint Committee on Internal Revenue
7	Taxation the specific criteria by which the Internal
8	Revenue Service selects returns of tax made by indi-
9	viduals with respect to taxes imposed under subtitle A
10	for audit. For purposes of this paragraph, the term
11	'specific criteria' means nature of employment or occu-
12	pation, dollar amounts of gross and taxable income,
13	dollar amounts and types of deductions, random proba-
14	bility, and all other factors which are used to select
15	returns for audit.
16	"(2) PROCEDURES.—The Secretary or his delegate
17	shall report to the subcommittees on Treasury, United
18	States Postal Service, and General Government of the
19	Committees on Appropriations of the House of Rep-
20	resentatives and the Senate (and shall publish such
21	report, and any supplements thereto, in the Federal
22	Register) the procedures followed by employees of the
23	Internal Revenue Service with respect to individual re-
24	turns of tax during the period beginning with the time

such Service receives such return from the taxpayer and

- 1 ending with the time such taxpayer is contacted for the
- 2 purpose of an audit or other disposition is made of the
- 3 return.

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- 4 "(c) WRITTEN NOTICE OF REASONS FOR AUDIT.—
- 5 Before taking action under paragraph (1), (2), or (3) of
- 6 subsection (a) for the purpose of determining the liability
- 7 for tax of any individual under subtitle A, the Secretary or
- 8 his delegate shall provide such individual a written notice
- 9 which clearly specifies the reasons for, and manner in which,
- 10 the return of such individual was selected for audit.
- "(d) Furnishing of Publications.—At least 14
- 12 days before taking action under paragraph (1), (2), or
- 13 (3) of subsection (a) for the purpose of determining the
- 14 liability for tax of any individual under subtitle A, the Secre-
- 15 tary or his delegate shall furnish to such individual a written
- 16 explanation (such as publication 556) which describes the
- 17 audit procedure, the rights which a taxpayer may exercise
- 18 during such procedure, the right of the taxpayer to make an
- 19 administrative or judicial appeal from an adverse decision at
- 20 the end of such procedure, and the right of the taxpayer to
- 21 claim a refund.".
- (b) The reports required by the amendments made by
- 23 subsection (a) shall be made within 90 days after the date
- 24 of enactment of this Act. Additional reports shall be made:
- 25 within 10 days after any change occurs in the criteria

1	referred to in section 7602 (b) (1) of the Internal Revenue
2	Code of 1954 (as added by subsection (a) of this section)
3	and after any change in the procedures referred to in sec-
4	tion 7602 (b) (2) of such Code (as added by such sub-
5	section (a)). The requirements of subsections (c) and (d)
6	of section 7602 of such Code, as added by subsection (a)
7	of this section, apply to actions taken under subsection (a)
8	of such section 7602 more than 90 days after the date of
9	enactment of this Act.
10	SEC. 3. The Secretary of the Treasury or his delegate
11	shall publish a publication containing the subject matter
12	previously contained in the publication entitled "The Audit
13	Story". The Secretary of the Treasury or his delegate shall
14	make such publication available to the public and shall revise
15	such publication whenever necessary and make such revised
16	publication available to the public.
17	SEC. 4. The Secretary of the Treasury or his delegate
18	shall submit to the Joint Committee on Internal Revenue
19	Taxation, before September 30 of each year, a report setting
20	forth—
21	(1) the number of individuals whose returns were
22	selected for audit during the previous 12-month period,
23	(2) a classification of individuals whose returns

were audited during the previous 12-month period by,

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1	among other factors, income levels, geographic distribu-
2	tion, and profession,

- (3) the number of individuals audited during the previous 12-month period who were found to have made underpayments or overpayments of tax, together with summary statistics reflecting the percentage of such number, by income category, who made underpayments or overpayments of certain ranges of amounts (to be determined by the Secretary or his delegate), and
- (4) such other information as may be requested by the joint committee in accordance with the purposes of this Act.

94TH CONGRESS 1st Session

### H. R. 615

# A BILL

To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.

By Mr. LITTON

JANUARY 14, 1975
Referred to the Committee on Ways and Means

### (REPRINTED WITH ADOPTED AMENDMENTS) FIRST REPRINT

S. B. 581

#### SENATE BILL NO. 581—COMMITTEE ON FINANCE

**APRIL 25, 1975** 

Referred to Committee on Legislative Functions

SUMMARY—Directs legislative commission to study salary structure of state officers and employees. Fiscal Note: Yes. (BDR S-1909)



EXPLANATION—Matter in *ttalics* is new; matter in brackets [ ] is material to be omitted.

AN ACT directing the legislative commission to appoint a committee to study the salary classifications of elected officials and other state and local officers and employees and to make recommendations to the 59th session of the legislature; making an appropriation for the study; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. The legislative commission is directed to appoint a committee to study the various salary classifications of elected officials and of all other public officers and employees, classified and unclassified, at the state and local levels.

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SEC. 2. The committee shall be composed of five members. Three of the members shall be members of the legislature and two members shall be representative of the private sector of the state.

SEC. 3. The committee may request technical assistance from the executive agencies of the state, the University of Nevada System, county governments, municipal governments, school districts and such other state and local agencies as it may deem appropriate, and from the legislative counsel bureau.

SEC. 4. The legislative commission shall provide for contracts with independent expert consultants for assistance to the committee.

SEC. 5. On or before September 30, 1976, the committee shall report its findings and recommendations to the legislative commission and the legislative commission shall report its findings and recommendations to the 59th session of the legislature.

SEC. 6. There is hereby appropriated from the general fund in the state treasury to the legislative commission the sum of \$350,000 for the purpose of conducting the study provided for in section 1 of this act.

THIS EXHIBIT IS PAGES LONG.
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### (REPRINTED WITH ADOPTED AMENDMENTS) FIRST REPRINT

A. J. R. 6

ASSEMBLY JOINT RESOLUTION NO. 6-ASSEMBLYMEN GETTO, JACOBSEN, HOWARD, WEISE AND LOWMAN

**JANUARY 29, 1975** 

Referred to Committee on Legislative Functions SUMMARY—Memorializes Congress to curb abuses by IRS. (BDR 467)



EXPLANATION—Matter in *Italics* is new; matter in brackets [ ] is material to be omitted.

ASSEMBLY JOINT RESOLUTION-Memorializing the Congress of the United States to curb abuses of the Internal Revenue Service.

WHEREAS, The power of government to tax is one of its strongest and most pervasive powers and, when abused, becomes an instrument for oppression and destruction; and

WHEREAS, The Internal Revenue Service is abusing its powers by:

Unduly pressing its audit, investigation and collection effort mainly against the small taxpayer who does not have the resources to effectively challenge its claims, while settling disputes with wealthy taxpayers for a remarkably lower percentage of the proposed tax;

2. Conducting its disputes with taxpayers in the presumption that the taxpayer is guilty unless he can prove himself innocent; and

3. Responding to legitimate government audits of the Service in a

spirit of noncooperation; and WHEREAS, Taxpayers who must bear substantial additional costs in

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professional services to prove their innocence in a tax dispute with the Internal Revenue Service have no means to recover these costs from the Service and are irreparably damaged; now, therefore, be it

Resolved by the Assembly and the Senate of the State of Nevada, jointly, That the Congress of the United States enact legislation:

1. Authorizing the General Accounting Office to examine whatever records or other materials of the Internal Revenue Service it deems necessary for a complete audit of the Service;

Providing for the recovery by taxpayers of damages caused them by

abuses of power by the Internal Revenue Service; and

3. Requiring agents of the Internal Revenue Service to inform taxpayers of their rights under the law during an audit; and be it further

Resolved, That copies of this resolution be prepared and transmitted by the legislative counsel to the Vice President of the United States as

### SENATE CONCURRENT RESOLUTION NO. 45—COMMITTEE ON HEALTH, WELFARE AND STATE INSTITUTIONS

APRIL 29, 1975

#### Referred to Committee on Legislative Functions

SUMMARY—Directs legislative commission to continue study initiated by 57th session of the legislature of Nevada's mental health care facilities and programs. (BDR 1994)

EXPLANATION—Matter in italics is new; matter in brackets [ ] is material to be omitted.

SENATE CONCURRENT RESOLUTION—Directing the legislative commission to continue to conduct a study of Nevada's mental health care facilities and programs and to make a report and recommendations to the next regular session of the legislature.

WHEREAS, The 57th session of the legislature directed the legislative commission to conduct a study of Nevada's mental health care facilities and programs; and

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WHEREAS, The legislative commission submitted an interim report in September 1974 with a recommendation that the subcommittee conducting the study be continued until September 1976 and submit a final comprehensive report to the legislative commission at that time; now, therefore, be it

Resolved by the Senate of the State of Nevada, the Assembly concurring, That the legislative commission is hereby directed to continue to conduct the study of Nevada's mental health care facilities and programs and to report the results of such study and any recommendations for proposed legislation to the 59th session of the legislature.

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### SENATE CONCURRENT RESOLUTION NO. 46—COMMITTEE ON HEALTH, WELFARE AND STATE INSTITUTIONS

APRIL 29, 1975

Referred to Committee on Legislative Functions

SUMMARY—Directs legislative commission to study health licensure laws of the State of Nevada. (BDR 1993)



EXPLANATION—Matter in italics is new; matter in brackets [ ] is material to be omitted.

SENATE CONCURRENT RESOLUTION—Directing legislative commission to conduct a study of the health licensure laws of the State of Nevada and to make a report and recommendations to the next regular session of the legislature.

Whereas, Various professions in this state are concerned with the mental health and stability of persons and their interactions with others; and

Whereas, To avoid conflicts among the purposes served by each of these professions, it is necessary and in the public interest to have a system of state regulation and licensing, capable of coordinating their respective functions; and

WHEREAS, An analysis should be made of the health licensure laws to determine whether the present system of licensing adequately serves the needs of the people of Nevada; now, therefore, be it

Resolved by the Senate of the State of Nevada, the Assembly concurring, That the legislative commission is hereby directed to conduct a study of the health licensure laws of the State of Nevada and to report the results of such study and any recommendations for proposed legislation to the 59th session of the legislature.

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SENATE JOINT RESOLUTION NO. 33—SENATORS ECHOLS, BLAKEMORE, SHEERIN, GIBSON, HILBRECHT, SCHOFIELD, NEAL, WALKER, WILSON, BROWN, CLOSE AND HERR

#### **APRIL 29, 1975**

#### Referred to Committee on Legislative Functions

SUMMARY—Memorializes the administrator of the Veterans' Administration to make certain changes in the administration of the outpatient clinic at Henderson, Nevada. (BDR 1967)



EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

SENATE JOINT RESOLUTION—Memorializing the administrator of the Veterans' Administration to make certain changes in the administration of the outpatient clinic at Henderson, Nevada.

WHEREAS, Well over half of the 92,000 veterans in the State of Nevada live in southern Nevada and specifically in Clark County; and

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18 19 WHEREAS, The staff and facilities of the outpatient clinic at Henderson are severely taxed to provide services to the many veterans in southern Nevada: and

Whereas, The administrative organization of the outpatient clinic at Henderson should be made as efficient and responsive as possible until such time as a veterans' hospital can be built in southern Nevada; and

Whereas, Efficiency and responsiveness both suffer under the present arrangement whereby the Henderson clinic is under the administrative supervision of the Reno Veterans' Hospital some 500 miles removed; and Whereas, The Henderson clinic does not have a full-time medical administrative services director or a full-time medical director; and

WHEREAS, A complete, full-time professional staff would ensure the maximum efficiency and productivity for the Henderson clinic; and

Whereas, An outpatient clinic at Henderson administratively separate and autonomous as some Veterans' Administration outpatient clinics are would enhance the flexibility and responsiveness of that clinic; now, therefore, be it

Resolved by the Senate and Assembly of the State of Nevada, jointly,
That the legislature hereby memorializes the administrator of the Veterans' Administration to appoint a director for the outpatient clinic at
Henderson separate and independent of the Veterans' Hospital in Reno,

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### ASSEMBLY BILL NO. 628—COMMITTEE ON LEGISLATIVE FUNCTIONS

APRIL 14, 1975

Referred to Committee on Legislative Functions
SUMMARY—Increases compensation of legislators. Fiscal Note: Yes.
(BDR 17-1079)

EXPLANATION—Matter in *Italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to the compensation of legislators; increasing the compensation of legislators.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

SECTION 1. NRS 218.210 is hereby amended to read as follows: 218.210 1. Each senator and assemblyman elected prior to November [7, 1972,] 2, 1976, or appointed to succeed a senator or assemblyman elected prior to November [7, 1972,] 2, 1976, shall receive as compensation [\$40] \$60 per day for each day of service, but the total amount paid shall not exceed the sum of [\$2,400] \$3,600 at any regular session or the sum of [\$800] \$1,200 at any special session.

2. Each senator and assemblyman elected on and after November [7, 1972,] 2, 1976, or appointed to succeed a senator or assemblyman elected on and after November [7, 1972,] 2, 1976, shall receive as compensation of [\$60] \$75 per day for each day of service, but the total amount paid shall not exceed the sum of [\$3,600] \$4,500 at any regular session or the sum of [\$1,200] \$1,500 at any special session.

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