

SENATE  
COMMERCE & LABOR  
COMMITTEE

Minutes of Meeting  
Monday, April 11, 1977

The meeting of the Commerce and Labor Committee was held on April 11, 1977, in Room 131 at 1:30 P.M.

Senator Thomas Wilson was in the chair.

PRESENT:        Senator Wilson  
                 Senator Blakemore  
                 Senator Ashworth  
                 Senator Bryan  
                 Senator Close  
                 Senator Hernstadt  
                 Senator Young

OTHERS  
PRESENT:        See attached list.

The Committee considered the following:

S.B. 411        REGULATES PRACTICES CONCERNING DENTURES.  
(BDR 54-1372)

The first witness on S.B. 411 was SENATOR WILLIAM HERNSTADT. He stated this is an offshoot of the bill introduced by Senator Neal (S.B. 159). The reason for S.B. 411 is that testimony on S.B. 159 indicated that there were two concerns. The dentists were very concerned with the health of the patients and wanted to make sure that the impressions made for dentures were done by competent hands under their direction, and that the final piece of work was checked in the mouth. The second element was the fact that apparently these items are sold at a considerably higher price by the dentists than the denturists. This bill provides that the initial impression and the final fitting is performed by the dentist. Provides that the patient may take a prescription and the fitting and shop for a lab without the unusual mark-ups. He asked that testimony on S.B. 159 be included by reference.

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Mr. Terry Scott, Denturist from Las Vegas, stated that he is in complete agreement with S.B. 411.

The next to testify was Dr. Joel Libke who stated that the Dental Assn. would prefer that all testimony given by all members of their Committee on S.B. 159 be written in the record as testimony applying to S.B. 411.

CHAIRMAN WILSON directed the Committee secretary to refer only to the testimony taken on S.B. 159.

Dr. Libke introduced Dr. Joel Glover. See Exhibit A for his testimony. He represents the Nevada Dental Assn.

Next to testify was Dr. Peter Di Grazia, Reno. See Exhibit B for his testimony. Dr. Di Grazia demonstrated denture fit with a gentlemen he brought with him.

Dr. Paul Hett, North Las Vegas, was the next to testify. See Exhibit C for his testimony.

It was stated that the markups that were testified to on S.B. 159 were erroneous and the only aspect the lab technicians really have in dentistry is the fabrication of the denture - all the other workings upon the patient is against the Medical Practice in the State of Nevada.

Dr. Joel Glover summarized. See Exhibit A, last page.

Beverly Terrill was next to address the Committee. See Exhibit D.

Mrs. Jeanette Carr testified following Ms. Ferrill. See Exhibit E.

S.B. 409 INCLUDES TIPS AS WAGES FOR PURPOSES OF INDUSTRIAL INSURANCE. (BDR 53-664)

Warren Goedert, of the Nevada Trial Lawyers Assn., the NIC Committee, stated he was in favor of S.B. 409. Refer to Tape #1 for further comments.

Mr. Michael Pisanello, Local 226, Culinary Workers Union, stated there are two categories of reported tips by people working in tipping classifications. In the contract in Las Vegas area there is a special event clause which is treated the same as wages. At a special event the waiter or waitress is paid a gratuity guaranteed 15% on the menu price of the room that the meal or beverage is being served in. Received at the end of the pay period. They are taxed on that amount. That amount is also taken into consideration by NIC. The second category would be those gratuities that the service people are required by the IRS to make a declaration at the end of every month by telling the employer the amount of dollars in tokens they have earned. The employer then takes withholding taxes and pays taxes on that portion declared. However, there are no taxes paid on those declared amounts to either the NIC or the Unemployment Security Dept. by the employer. He stated he is for the bill.

Mr. Clint Knoll, Nevada Assn. of Employers, stated he had mixed emotions about this bill. Opposed to bill in principle. He stated that the financial responsibility for payment is incumbent upon the employer. This bill as written has a technical error, as it says, "including cash tips received by the employee". If the employer assumes financial responsibility, he thinks that it should be worded to read "including tips reported by the employee to the employer". He asked that the Committee put the burden of proof on the employee to report the amount. He further stated it posed a problem with social security.

Mr. Jerry Higgins of the Sparks Nugget, advised he is in opposition to S.B. 409 based upon the additional administrative and financial burden it will place on employers. These increased costs always hit the consumer.

Mr. Les Kofed, Executive Director of the Gaming Industry Assn., stated they are historically opposed to this type of legislation. They do not want to get involved in the tip business with the employees. Refer to Tape #2 for further comments.

Mr. Frank E. Scott, President, Nevada Hotel Resort Assn., in Clark County, stated as an industry they would oppose S.B. 409. He believes the bill would be an additional financial burden in cost operations and the fact that IRS is involved in some of the reporting adds to the burden. He does not believe it is good for the industry.

Next Mr. Bob Alkire of Kennecott Copper Corp., asked about the impact on unemployment compensation in terms of the state average weekly wage from which unemployment compensation is paid. He asked if this would not raise the state average wage regardless of what department it is applied to, or would the employer then be required, for purposes of reporting to the Employment Security Dept., to deduct the tips out to maintain the wage at roughly the level it is now.

A.B. 376      ALLOWS COMMISSIONER OF INSURANCE TO INSPECT CERTAIN POLICIES AND REQUIRES CERTAIN LIFE INSURANCE POLICIES TO CONTAIN NOTICE OF RIGHT TO REFUND OF PREMIUMS UNDER CERTAIN CIRCUMSTANCES. (BDR 57-1014)

Mr. Milos Terzich, American Life Insurance Associations, stated this is not an industry bill but they fully support the concept of it. He stated that in the Assembly they introduced amendments to conform the language to the 10 days free look of the health insurance industry. He stated that the bill passed and the amendments were not adopted by the Assembly Committee. He referred to Exhibit F (letter to Chairman Wilson from Assembly). He said the reason for amendment is that any time you have a change in an insurance policy provision, it increases the cost of the policy. If you make a substantive part of law as the amendment does, then you eliminate any additional cost which would be passed on to the consumer. Supports the bill as amended.

Dr. Dick Rottman, Insurance Commissioner, stated that he concurs with the amendment. He wants Nevada to be in line with what other states are doing. He urged Committee consideration with a "do pass".

A.B. 181      REQUIRES 1-WEEK WAITING PERIOD BEFORE CLAIMANT IS  
ENTITLED TO RECEIVE UNEMPLOYMENT COMPENSATION  
BENEFITS.      (BDR 53-351)

Mr. Ernest Newton, Nevada Taxpayers Association, appeared in support of A.B. 181 as passed the Assembly. He stated there would be a 1-week waiting period only once during a benefit year. The bill merely delays the beginning of benefits for one week and has no effect on the total benefits if an employee obtains the maximum benefits. Delays the start and conclusion of benefits if maximum benefits are qualified for. The bill was requested by Assemblyman Weise at Mr. Newton's request. He stated the maximum delay would be 3 days to get the first check and in most cases it would be less than 24 hours delay.

Timing of checks was discussed at length. He stated this bill has a savings to the fund that the Employment Security Dept. has estimated at something in excess of 1-1/2 million dollars per year. He further stated the fund is barely keeping even with income and outgo. He said he believes that all but 12 states have a waiting period of some time or another (never less than a week and sometimes as much as 3 weeks). He stated that about half of the people who make a first claim do not exhaust their benefits. He indicated there were some individuals present who have indicated their desire to testify in support of this bill. They are:

Paul Harrison	Lynch Communications
Fred Davis	Reno Chamber of Commerce
Jerry Higgins	Sparks Nugget
Fred Daniels	Daniels Engineering
Pete Kelley	Nevada Retailers Assn.

Chairman Wilson directed that the above names be entered in the record.

Next was Mr. Lou Paley, Nevada State AFL-CIO, who stated they oppose A.B. 181. He gave some history about the week's waiting period in Nevada.

The Committee asked for the 12 states that have the waiting period and also the amounts that the states who do not have the waiting period pay.

Discussed the benefit year and the one time waiting period. Refer to Tape #3 for this discussion. Discussed effects on disqualified individuals.

Assemblyman Weise told the Committee the fund is in serious shape and this is one way to correct the conditions. The production dates they have now, if the status quo were to remain, range from 4 to 7 years to reach solvency. He stated A.B. 406 is on its way over and is the Federally mandated package bill which is going to create an additional drain. The money to be saved in A.B. 181, if it were effected, is probably going to be offset by A.B. 406 which there are no alternatives to.

He cited abuses of the unemployment fund and said the bill was amended to provide that anyone who earns less than what their benefits would be in the first week would count that week as their "wait" week. He further stated that the first check will begin just as it would under the current law and comes 16 days after time filed and deemed eligible. The second check is approximately 1 to 3 days later.

Mr. Michael Pisanello, Local 226, Culinary Workers Union, stated they are opposed to A.B. 181. Stated he serves on the Labor-Management Committee at the Employment Security Dept. and they fought bitterly on A.B. 181 and it was voted out of the package that was presented to the Legislature. He said in the hotel industry facilities are sometimes closed from 1 to 3 weeks. People need money to see their families through. If this bill is passed you will be hurting the good guy who has to take a lay-off at a time when he doesn't want it or need it. He discussed some of the past history of the Labor-Management Committee.

SENATOR BRYAN asked who is on the Labor-Management Committee. Mr. Pisanello named himself, Mr. Jim Henderson, Professor Weems, Stan Coulton, Paul Havas, George Foster and one other member (they could not recall the name).

Mr. Berlyn Miller, Chairman of the Greater Las Vegas Chamber of Commerce Legislative Action Committee, stated he was speaking on behalf of the Las Vegas Chamber of Commerce, Southern Nevada National Electrical Contractors Association and the Southern Nevada Home Builders Association who are all in support of this bill.

He read into the record the names of people who were present in support of the bill, but because of the time and testimony that has gone before would not testify:

Mark Gamett	Las Vegas Laundry & Dry Cleaners
Tito Tiberti	Tiberti Construction Co.
Max Christiansen	Air Conditioning & Sheet Metal Contractors Assn.
Jim Pierce	Pierce Glass
Ken Oram	
Jim Marsh	New Car Dealers
Allan Bruce	Associated General Contractors
Frank Scott	Union Plaza & Nevada Resort Hotel Association
Ken O'Connell	Las Vegas Chamber of Commerce
Tom Case	Central Telephone
Oran Gragson	Downtown Progress Association

Next was Mr. Roland Oakes, Associated General Contractors, who stated he appeared in favor of A.B. 181. Indicated that this bill was passed twice in 1961 and 1963 and the governor vetoed it each time.

Mr. Bill Gibbins, Gibbins Company, who represents employers in unemployment compensation matters, stated he is in favor of the bill. He stated that when the Committee gets the information as to the 12 states that have no waiting week, it should look at the location and type of states they are. He said there is only 1 state west of the Mississippi that does not have a waiting week and that is Iowa. The other states are east and are highly industrialized. These 12 are out of 52 jurisdictions when you include the District of Columbia and Puerto Rico. He stated Nevada is an average state in disqualifications and discussed disqualifications for some time. Refer to Tape #3 for this testimony.

Assemblyman Jim Banner discussed the background of A.B. 181. He stated he was disappointed and was not really in favor of S.B. 181 because it is not necessary - it is something that may be later on.

Mr. Collin McKinley, representing Culinary Workers Local 226 in Las Vegas, stated the workers in their trade have more peaks and valleys of employment than in construction or retail merchandising. He explained how the tourist industry affects employment for his people.

Mr. Jim Rice, representing all unemployed persons in Las Vegas Valley, stated he is Secretary-Treasurer of Teamsters 631. He stated he supplies the part time workers for the convention services. See Exhibit C. He further stated he has unemployed people that want to work. Cited cases of employers who are employing illegal aliens. He said people need to feed their families and he is not sure how they can go another week without money. He said that a way to get the additional monies for the fund is to insist that all the people that come in to work are people from the Las Vegas Valley.

Mr. George Foster, Business Manager for Plumbers and Steam Fitters Local 350 in Sparks, and member of the Employment Security Advisory Council, opposed A.B. 181. Refer to Tape #4 for additional comments.

Mr. Larry McCracken, Director of Employment Security Department reviewed the history of the unemployment fund problem since 1973. He stated the fund has done exactly what they said it would do this year. He predicted in 1976 that it would break even. It failed breaking even by \$800,000. In 1975 they paid out 20 million dollars and he predicted that it would take several years to bring solvency. He further predicted that under A.B. 181 there would be savings of 3 to 6% of the total payout depending on the status of the economy. He further stated that there are 25 states that have a higher maximum benefit amount than Nevada. That there have been efforts in some states to have the employees contribute to the trust fund and those generally have



not been successful. The first check would come in 16-17 days after claim is filed. The second check would follow weekly thereafter. Mr. McCracken discussed the timing of checks and waiting period with the Committee.

The following states do not have a waiting period:

Nevada	Alabama	Connecticut
Delaware	Kentucky	Maine
Maryland	Michigan	New Hampshire
North Carolina	Pennsylvania	South Carolina

Mr. McCracken stated that his feeling is that A.B. 473 as passed really has not had sufficient time to have a total analysis done on it. He believes at the end of November they will be talking about 12-15 million dollars and possibly even more if the unemployment rate continues to drop as it has. The average benefit per week is \$74 and the maximum is \$94. He stated he was recommending against the bill.

Mr. Mike Chadburn, Southern Nevada Central Labor Counsel, stated the way to get the fund solvent is 100% employment.

Mr. James R. Henderson, Chairman of the Advisory Council of the Employment Security Department, stated he wished to speak to the Committee as an employer. He said the advisory counsel did not take any action on this bill for the reason that they have 3 labor, 3 management and 3 public, and they decided it was better to pass. That employers are getting hurt by the Federal bill. Employers feel that the additional week for the employee to go out and try to get some employment without a cost to this trust fund is very little to ask.

Mr. George Roper, representing the Nevada State Council of Carpenters, stated they are against the bill. He feels it will hurt the man who is out of work for 2 or 3 weeks, not the man who is out of work for extended periods.

A.B. 407      AMENDS VARIOUS PROVISIONS RELATING TO ADMINISTRATION OF UNEMPLOYMENT COMPENSATION. (BDR 53-871)

Mr. Jim Henderson, Chairman of Advisory Council, stated A.B. 407 is a housekeeping bill that the Advisory Council has spent about one year on.

Mr. Larry McCracken discussed the time limit on the transfer of ownership in this bill. He said the bill changes the reference to Manpower Administration of the U.S. Dept. of Labor to the Employment and Training Administration of the U.S. Dept. of Labor. He discussed the fact that severance pay and wages in lieu of mean the same thing.

Mr. Bill Gibbens, Gibbens Company, spoke in opposition to the bill. He discussed period of time it takes to be able to tell the buyer the condition of the account. He stated that the change suggested would require that every employer in the State become an expert in transfer of experience requirements. He said severance pay does not include any payment which an employer has earned by contract or employer policy. He stated he has laid off in the last 10 years 2 or 3 persons and given them 2 weeks pay. It would appear, therefore, that he has an employer policy of giving two weeks severance pay. He stated if he reads this correctly, this means the employee will not be disqualified for those 2 weeks - he will get unemployment benefits as well as 2 weeks severance pay.

Mr. McCracken stated they would not have trouble administering the employer policy. He stated labor was concerned about being penalized because of some thing that may have accrued to them over time. He stated if there were problems we have the appeals system.

Mr. Walter Drew, Chief of Contributions, Employment Security, stated the purpose of the 90 days and the mutual agreement is to get the buyer and seller to file a joint transfer - to concur at the same time. If there are extenuating circumstances they could go from 90 to 180 days.

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SENATOR CLOSE asked why in 90 days instead of 180. Mr. Drew stated that if they transfer an experience rating they have to charge an employer (if he transfers his rate in the middle of the year) from the beginning rate. Then when the paper work comes in they have to make refunds, etc.

Mr. Drew discussed notices being sent.

S.B. 429      AMENDING VARIOUS REGULATORY PROVISIONS OF LAW  
RELATING TO PROFESSIONAL ENGINEERS AND SURVEYORS.  
(BDR 54-1339)

David Hoy, Attorney, representing the State Board of Registered Professional Engineers, stated the Board is in favor of S.B. 429. Basically the bill is a cleanup bill. It raises the fees for registration and for certification and provides that a person who procures surveying for another land surveyor for a consideration is guilty of a crime.

He cited cases of where applicants who had been granted reciprocity in Nevada had had their licenses revoked or suspended in the state of original registration, and yet in Nevada we are powerless unless we go through a complete hearing to demonstrate that they did something wrong that caused the license to be revoked there. They would like to rely upon the record of the foreign state that originally granted registration and be able to revoke and suspend as the case may be in this jurisdiction.

Regarding Section 11, line 20, page 5, Mr. Hoy suggested amendments of "certificates in each year" to "each even numbered year" and paid "bi-annual" as opposed to "annual" renewal fee.

John Butler, Executive Secretary, State Board of Registered Engineers, stated he is in favor of the proposed amendments and the bill as noted by Mr. Hoy. Senate

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S.B. 431      PROHIBITS UNDER CERTAIN CIRCUMSTANCES ACCEPTANCE  
OF INCORPORATION DOCUMENTS FOR FILING WHERE NAME  
OF CORPORATION CONTAINS SPECIFIED TERMS RELATING  
TO ENGINEERING.      (BDR 7-1340)

Mr. David Hoy stated on the second page of the bill was requested by the Nevada State Board of Registered Professional Engineers. The primary reason for the request was that many corporations have been formed in the last few years using the wording "engineer" or "engineering company" in its broad generic sense. He stated NRS 625.520 says that it is unlawful to use the word "engineer or engineering" or "engineered" or "registered professional engineer", etc. in a corporate name unless the principals of the firm are registered engineers.

Mr. John Butler discussed the same area of the bill as Mr. Hoy. He agreed with Mr. Hoy's testimony.

S.B. 423      REGULATES TITLE INSURERS.      (BDR 57-1242)

Mr. Erich E. Everbach, Vice President & Assistant Senior Title Counsel of Title Insurance & Trust Company and Pioneer National Title Insurance Company, Los Angeles (213 852-6133) stated he supports S.B. 423 as per proposed amendments, but would not be able to support the bill as it now stands submitted.

Mr. Rottman stated he had not had a chance to review the amendments. Mr. Rottman, Mr. Everbach and others interested in this bill stepped outside to confer on the amendments and bill in general.

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ADMINISTRATIVE MEETING:

S.B. 426 LIMITS CIVIL ACTIONS BASED UPON PRODUCTS LIABILITY.  
(BDR 3-1378)

Motion by SENATOR YOUNG to re-refer to Judiciary  
Committee.  
Seconded by SENATOR HERNSTADT.  
Motion carried unanimously.

S.B. 425 CHANGES CONDITIONS UNDER WHICH CERTAIN USE OF  
ARCHITECTS SEAL IS UNLAWFUL. (BDR 54-1807)

Motion to amend and pass by SENATOR BLAKEMORE.  
Seconded by SENATOR HERNSTADT.  
Vote: All in favor of amend and pass with  
exception of SENATOR BRYAN who abstained.

S.B. 137 LIMITS INSURER'S RIGHTS OF SUBROGATION UNDER MOTOR  
VEHICLE INSURANCE ACT. (BDR 57-321)

SENATOR BRYAN to give suggested amendment to  
proponents of the measure and ask them to comment  
on it.

BDR 56-1808 AN ACT RELATING TO THRIFT COMPANIES PROVIDING  
CERTAIN SECURITY REQUIREMENTS.

SENATOR BLAKEMORE moved for introduction.  
Seconded by SENATOR YOUNG.  
Introduction accepted.

BDR 54-1735 AN ACT RELATING TO REAL ESTATE BROKERS AND SALES-  
MEN CLASSIFYING REAL ESTATE BROKERS AS EMPLOYEES  
AND BROKER/SALESMEN AND SALESMEN AS EMPLOYEES FOR  
THE PURPOSES OF NIC INSURANCE AND OCCUPATIONAL  
DISEASE COVERAGE.

SENATOR BLAKEMORE moved for introduction.  
Seconded by SENATOR YOUNG.  
Vote unanimous - Introduction accepted.

ADMINISTRATIVE MEETING Continued

BDR 54-1736 AN ACT RELATING TO REAL ESTATE BROKERS PROVIDING FOR REGULATION OF CERTAIN FRANCHISE AGREEMENTS.

Introduction accepted.

BDR 54-1514 PERMITS THE USE OF CERTAIN TERMS IN THE BUSINESS OF INSURANCE.

Introduction accepted.

BDR 54-1655 AMENDS PHARMACY LAW CONCERNING ADMINISTRATIVE PROCEEDINGS AND EXPENSES OF MEMBERS OF STATE BOARD OF PHARMACY; PROPOSES AMENDMENT FOR OPERATION OF PHARMACIES AND PRESCRIPTIONS FOR DANGEROUS DRUGS.

Introduction accepted.

BDR 54-1711 PROVIDES FOR REGULATION OF RETAIL SALES OF CONVENIENCE DRUGS.

Introduction accepted.

BDR 43-1566 ADDS CERT. VEHICLES TO MOBILE HOME STANDARDS ACT AND REMOVES ENFORCEMENT FROM STATE FIRE MARSHALL DIVISION OF THE DEPARTMENT OF COMMERCE.

Introduction accepted.

S.B. 423 REGULATES TITLE INSURERS. (BDR 57-1242)

Mr. Rottman, Insurance Commissioner, stated that he was in agreement with the amendments as provided. He recommended acceptance of the amendment and a decision of do pass as amended. He said law in the area of title insurance is inadequate and he thinks the industry members recognize it. He believes the person on the street will be offered more protection because they will have a better framework for regulation title insurers.

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Mr. Tom Brown, Owner and President of Sierra Land Title, stated that he supported the bill as amended. There was considerable discussion regarding title plant.

Mr. Everbach told the Committee that because it is the business of preparing title searches, title examinations and certificates or abstracts of title. It may not write the policy though it does not mean that it cannot. He said we have companies in the state which do nothing but collect the materials that are filed each day in the recorder's office and search those materials and put out the results of their search. They do not underwrite in that they do not review what they have put out. They are a title plant company. The Department of Insurance feels it wants to have some control over the source of the material that is used for putting out title insurance to the consumers in the State of Nevada.

Mr. Ray O'Brien, Exec. Vice President and General Manager of First Commercial Title in Reno, endorsed the passage of this bill and thinks that as it affects the small title companies he feels it is necessary (see amendments attached).

Motion to amend and DO PASS S.B. 423 by  
SENATOR BLAKEMORE.

Seconded by SENATOR YOUNG.

Vote: All in favor of amend and pass with the  
exception of SENATOR BRYAN who abstained.

S.B. 431      PROHIBITS UNDER CERTAIN CIRCUMSTANCES ACCEPTANCE  
OF INCORPORATION DOCUMENTS FOR FILING WHERE NAME  
OF CORPORATION CONTAINS SPECIFIED TERMS RELATING  
TO ENGINEERING. (BDR 7-1340)

Motion to amend and DO PASS by SENATOR CLOSE.  
Amendment to delete words "engineered or engineering".  
Seconded by SENATOR HERNSTADT.  
Vote: All in favor of amend and do pass except  
SENATOR YOUNG who abstained.

Conformation to be made to 625.520.

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S.B. 429      AMENDING VARIOUS REGULATORY PROVISIONS OF LAW  
RELATING TO PROFESSIONAL ENGINEERS AND SURVEYORS.  
(BDR 54-1339)

Motion to amend and DO PASS by SENATOR BRYAN.  
Seconded by SENATOR HERNSTADT.  
Vote: All in favor of amend and do pass except  
SENATOR YOUNG who abstained.

A.B. 407      AMENDS VARIOUS PROVISIONS RELATING TO ADMINISTRA-  
TION OF UNEMPLOYMENT COMPENSATION.      (BDR 53-871)

No action taken.

A.B. 181      REQUIRES 1 WEEK WAITING PERIOD BEFORE CLAIMANT  
IS ENTITLED TO RECEIVE UNEMPLOYMENT COMPENSATION  
BENEFITS.      (BDR 53-351)

No action taken.

A.B. 376      ALLOWS COMMISSIONER OF INSURANCE TO INSPECT CERTAIN  
POLICIES AND REQUIRES CERTAIN LIFE INSURANCE POLI-  
CIES TO CONTAIN NOTICE OF RIGHT TO REFUND OF  
PREMIUMS UNDER CERTAIN CONDITIONS.      (BDR 57-1014)

Motion by SENATOR BRYAN to amend and DO PASS.  
Seconded by SENATOR ASHWORTH.  
Vote: All in favor to amend and do pass with the  
exception of SENATOR YOUNG who abstained.

S.B. 409      INCLUDES TIPS AS WAGES FOR PURPOSES OF INDUSTRIAL  
INSURANCE.      (BDR 53-664)

SENATOR YOUNG moved to KILL.  
Seconded by SENATOR ASHWORTH.  
Vote: Unanimous.

S.B. 411      REGULATES PRACTICES CONCERNING DENTURES.      (BDR 54-1372)

SENATOR YOUNG moved to kill.  
Seconded by SENATOR BLAKEMORE.  
Vote: All in favor of kill except SENATOR HERNSTADT.



S.B. 305      REQUIRES CERTAIN CLAIMANTS FOR MOTOR VEHICLE  
ACCIDENT REPARATION BENEFITS TO SUBMIT TO  
MEDICAL EXAMINATION.      (BDR 57-1080)

Motion to approve amendment and DO PASS by  
    SENATOR HERNSTADT.  
Seconded by SENATOR ASHWORTH.  
Motion carried unanimously.

A.B. 307      PERMITS REBATES OF HEALTH INSURANCE BENEFITS FOR  
WEEKEND USE OF HOSPITAL FACILITIES.      (BDR 57-743)

SENATOR WILSON advised this was being added to  
the agenda for April 13th.

S.B. 373      INCLUDES TIPS AS WAGES FOR PURPOSES OF UNEMPLOY-  
MENT COMPENSATION.      (BDR 53-1199)

SENATOR ASHWORTH moved to KILL.  
Seconded by SENATOR YOUNG.  
Vote: All in favor of kill except SENATOR  
    HERNSTADT.

A.B. 263      SPECIFIES QUALIFICATIONS OF THIRD MEMBER OF PUBLIC  
SERVICE COMMISSION.      (BDR 58-710)

Motion to accept amendment made by SENATOR BRYAN.  
Seconded by SENATOR YOUNG.  
Motion carried unanimously.

A.B. 290      PROVIDES FOR REFUNDS OF UNEARNED MORTGAGE LOAN  
FEES.      (BDR 54-744)

SENATOR BRYAN advised Committee he had visited  
with Jan Wilson in regard to proposed amendments  
and awaiting further information.

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BDR 53-1537    PROHIBITS RESTRICTIONS ON MEAT SALES AT CERTAIN  
BUSINESS ESTABLISHMENTS DURING BUSINESS HOURS.

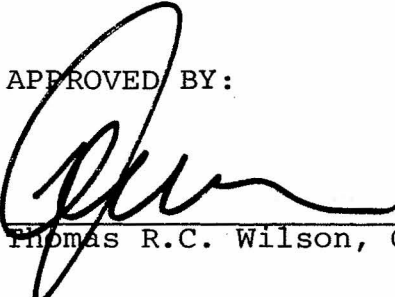
SENATOR ASHWORTH moved for introduction.  
Seconded by SENATOR YOUNG.  
Introduction accepted.

There being no further business the meeting was adjourned at  
6:42 P.M.

Respectfully submitted,

  
Lyndell Lee Payne, Secretary

APPROVED BY:

  
Thomas R.C. Wilson, Chairman

Senate

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TESTIFYING? NAME ORGANIZATION ADDRESS PHON

TESTIFYING?	NAME	ORGANIZATION	ADDRESS	PHON
	<del>Collin McKinley</del>			
	Quinn Nodge	Self	720 Shooting Star	870-5451
✓	Beverly Terrill	Self	1924 Whiteno	HV. 4152 3686
✓	Janett Carr	Self	1001 Adams Ave	648-6376
✓	Walt M. Howell	negotiating new child care assn.	1815 Maple Dr, Reno	358-020
	Frances Oakes	self.	26 Shasta Ave CC	882-5031
✓	Terrell L. Scott	DENTURIST	3500 HADDOCK N.W.	642-2771
	PAISY SCOTT	DENTURIST	" " " "	" " " "
	<del>James Rice</del>			
✓	Bill Gibbens	The Gibbons Co.	Reno	826-6600
	400 PALEY	New State P.F.C.I. Reno	1150 Terminal Way	710
	S. Holloran House	New State AFL-CEO	Reno	
✓	CLINT KNOWL	New. Ass'n of Employees	821 Rytack	329-424
	Jul Sur	N. Out Arts	1195 W. Packham	RNO 826-4118
✓	Jan M. [unclear]	N. Prof. Ass.	2832 E. LAMP DR	NLV. Nev. 649-6088
✓	Jan Branzik	N.S. 3rd. DS.	1625 Lakeview	Reno 786-207
✓	Jul Libke	N. Retirees	Reno.	
✓	Milos Terzich	ALIA	Z. C. Nev.	891-179
400 X ✓	Warren W. Goedert	NTLA	520 Sinclair	329-6275
✓	Michael [unclear]	Chungking	Las Vegas	382-8320
✓	Jerry Higgins	Sparks Nugget	Geo. Foster	
	David Haynes Scott	Jim Banner		
	Dottie Lee Lopez	N. Drew	Joel Stever	L. McCracken
	Bob Albin	Deek Patterson	Jim [unclear]	
	Daryl Capurso	Ernest Newton	Michael [unclear]	
	Sen Herstad	1 Berlin Miller	[unclear]	

SENATE

AGENDA FOR COMMITTEE ON COMMERCE & LABOR

Monday

Date April 11, 1977 Time 1:30 P.M. Room 131

Bills or Resolutions  
to be considered

R E V I S E D

Subject

Counsel  
requested\*

Bills or Resolutions to be considered	R E V I S E D	Subject	Counsel requested*
S.B. 411		Regulates practices concerning dentures (BDR 54-1372)	
S.B. 409		Includes tips as wages for purposes of industrial insurance. (BDR 53-664)	
A.B. 376		Allows commissioner of insurance to inspect certain policies and requires certain life insurance policies to contain notice of right to refund of premiums under certain circumstances (BDR 57-1014)	
A.B. 181		Requires 1-week waiting period before claimant is entitled to receive unemployment compensation benefits (BDR 53-351)	
A.B. 407		Amends various provisions relating to administration of unemployment compensation (BDR 53-871)	
S.B. 429		Amending various regulatory provisions of law relating to professional engineers and surveyors (BDR 54-1339)	
S.B. 431		Prohibits under certain circumstances acceptance of incorporation documents for filing where name of corporation contains specified terms relating to engineering (BDR 7-1340)	
S.B. 423		Regulates title insurers (BDR 57-1242)	

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JOEL F. GLOVER, D.D.S.  
3575 Grant Drive - Suite 8  
Reno, Nevada 89502  
Telephone 825-2417

Gentlemen:

Again we find ourselves in front of you and we want to thank all of you for our first testimony time. We wish to commend you in your sage disposition of Senate Bill 159. We also hope you will see SB 411 in the same light and give Senate Bill 411 the same treatment.

Our previous testimony has been entered for the record. Here at this hearing I urge each of you to recall that testimony.

Gentlemen, dentistry and the providing of a denture is a health care service which requires diagnosis, treatment planning and patient care. The dentist does not buy and sell, provide or compete in a market place with his peers in delivering a commodity like a new coat, pair of shoes or an automobile. We desire, strive and to the best of our ability, try to provide the patients of Nevada good dental health services.

SB 411 would provide none, let me reiterate, none of the afore mentioned goals. For example: Line 14-3 "The dentist shall not order the denture unless the patient first approves the order."

Gentlemen: "Inform before you perform". No patient orders dentures without accepting a treatment plan.

Line 16-4 "The patient may order the denture from a laboratory of his choice." This would require the patient to evaluate a laboratory and product. The patient is not equipped to do this. Our ethical laboratories would probably object to quoting fees to the strolling patient shopping for a bargain.

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Further on in the bill:

"After manufacturing a denture upon a patient's order, the laboratory shall return it to the dentist for a fitting."

Gentlemen: dentures are now returned to the dentist for evaluation and fitting.

Going on:

"The laboratory shall be paid by the patient"

The patient would now be obliged to pay two fees, one to the lab - one to the dentist. This is contrary to all insurance carriers- two forms, two fees - double the administration fees and an overall increase of increase of insurance fees to patients.

In my office, gentlemen, I pay the total lab fee on each case, at the end of each month. Yet, I carry many patients on a time payment plan. Will labs do the same? I think not. This section of SB 411 I feel would deprive more patients dentures than we could ever imagine, because patients would have to come up front with a lab fee.

Section 22-5 "If the dentist without just cause refuses to fit a denture manufactured in a laboratory of the patient's choice, the patient may have another dentist fit the denture."

Gentlemen: No Dentist would deliver a substandard denture.

I fell all of you can see from this testimony this entire bill is totally inept at any attempt to upgrade dental health or denture care for the people of Nevada.

Thank you.

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JOEL F. GLOVER, D.D.S.

3575 Grant Drive - Suite 8

Reno, Nevada 89502

Telephone 825-2417

SUMMARY

My thanks, Senators, for your time in listening to our presentation.

Total health care of Nevadans is prime in our minds, total quality health care, quality health care, Sentaors. This proposed legislation does no one in our state any good. In reality, it would lead to increased costs and poorer standards of denture care.

I believe in our testomony this afternoon we have shown you professional, ethical, and economical reasons for defeating this proposed legislation.

I hope we have also shown by our testimony that we are doing our best for our citizens.

I urge you to defeat this proposed bill.

My thanks.

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*Exhibit B*

PETER M. DI GRAZIA, D.M.D.  
GENERAL DENTISTRY  
1625 LAKESIDE DRIVE • RENO, NEVADA 89509  
PHONE 786-2077

I AM A MEMBER OF THE NEVADA STATE BOARD OF DENTAL EXAMINERS. AT THE RISK OF BEING TOO TECHNICAL, I WANT TO EXPAND ON MY PRESENTATION OF SENATE BILL 159 BECAUSE I THINK IF YOU KNOW THE TRUTH; YOU WILL REALIZE THAT PROSTHETIC DENTISTRY REQUIRES A HIGH DEGREE OF TRAINING; AND THAT RATHER THAN TAKE A STEP BACK INTO THE 19TH CENTURY, WE SHOULD STRIVE TOGETHER TO PROVIDE HIGH QUALITY CARE TO ALL GROUPS OF CITIZENS.

THREE WORDS NEED DEFINING TO START THIS PRESENTATION. THEY ARE THE TMJ, VERTICLE RELATION, AND CENTRIC RELATION. THE VERTICLE RELATION ESTABLISHES THE AMOUNT OF JAW SEPARATION ALLOWABLE FOR USE FOR DENTURES. CENTRIC RELATION ESTABLISHES THE FRONT-TO BACK AND SIDE-TO-SIDE RELATIONSHIP OF ONE JAW TO THE OTHER. ONE MILLIMETER ERROR IN THESE RECORDS IS ENOUGH CAUSE DENTURE FAILURE IN SOME PEOPLE. THESE TWO MEASUREMENTS ARE SO IMPORTANT THEY COMPRISE A MAJOR PART OF THE CLINICAL EXAMINATION OF THE NEVADA STATE BOARD OF DENTAL EXAMINERS ON DENTURE CONSTRUCTION.

SENATORS, WHAT I HAVE IN MY HAND IS AN ARTICULATOR. IT DUPLICATES MANY OF THE MOVEMENTS THE HUMAN JAW MAKES SO THAT THE PATIENT DOES NOT HAVE TO SPEND HOURS WITH THE DENTIST AND THE TECHNICIAN. ITS COSTS VARY FROM \$200.00 TO \$1500.00 DEPENDING ON THE COMPLEXITY OF THE INSTRUMENT. FOR A DENTIST TO BE EXTREMELY ACCURATE, HE NEEDS ONE OF THESE FOR EVERY CASE HE IS TREATING AT THE SAME TIME. THIS IS THE MAXILLARY CAST FROM THE PATIENTS IMPRESSION. THIS IS THE MANDIBULAR CAST FROM THE LOWER IMPRESSION. ALL THE BACK ADJUSTMENTS PROGRAM THE TMJ. THIS IS THE INCISAL PIN THAT HOLDS THE CASTS OPEN AT THE ESTABLISHED VERTICLE DISTANCE. THIS IS A FACE-BOWL.

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IT IS A CALIBER-LIKE DEVICE WHICH IS USED TO RECORD THE RELATIONSHIP OF THE JAWS TO THE TMJ AND TO ORIENT THE STONE MODELS IN THE SAME RELATIONSHIP TO THE OPENING AXIS OF THE ARTICULATOR.

THE DENTIST ALSO SELECTS THE COLOR AND SIZE OF THE TEETH. HE SETS THE FRONT SIX TEETH IN WAX RIMS WHICH OUTLINE WHERE ALL THE TEETH ARE TO BE PLACED. THE TECHNICIAN PLACES THE POSTERIOR TEETH IN THE WAX RIMS USING SPECIFIC INSTRUCTIONS FROM THE DENTIST AND HIS PROGRAMED ARTICULATOR. THE TECHNICIAN RETURNS THE CASE WITH THE TEETH EMBEDDED IN WAX FOR THE DENTIST TO RECHECK HIS MEASUREMENTS. IF EVERYTHING IS CORRECT, THE DENTIST INSTRUCTS THE TECHNICIAN TO PROCESS THE DENTURE. THE DENTIST THEN DELIVERS THE DENTURES AND DEALS WITH POST INSERTION CARE.

SENATE BILL # 411 LEAVES THE PROBLEM OF CENTRIC RELATION AND VERTICLE DISTANCE BETWEEN THE UPPER AND LOWER JAWS IN THE HANDS OF AN UNTRAINED PERSON AND THEN SEEKS TO MAKE THE DENTIST RESPONSIBLE. NO DENTIST WILL ASSUME THAT RESPONSIBILITY, AS THE CENTRIC AND VERTICLE DISTANCE IS THE HEART OF THE DENTURE. THE CENTRIC AND VERTICLE DISTANCE IS CRITICAL TO THE PROPER FUNCTIONING OF THE TMJ. THE TMJ. PRESENTS ONE OF THE MOST COMPLEX PROBLEMS IN DENTISTRY. THE BITE IS WHAT THE DENTIST PRE-DETERMINES BEFORE A LABORATORY TECHNICIAN SEES THE STONE MODELS. THE BOOKS YOU SEE BEFORE ME ARE A SMALL SAMPLING OF THE KNOWLEDGE A DENTIST MUST HAVE TO BUILD THE PROPER BITE RELATIONSHIP AND PROGRAM HIS ARTICULATOR.

LET ME SHOW YOU WHAT HAPPENS WHEN AN UNTRAINED PERSON TRIES TO DO THIS. I WILL CALL JOHN HUBNER UP AND WE WILL SHOW YOU A PROPER BITE AND THEN WE WILL SHOW YOU ANOTHER SET PREPARED BY A DENTAL MECHANIC AND I WILL SHOW YOU WHAT CAN HAPPIN. THE DENTURES ARE NICE LOOKING, BUT THE BITE IS OFF SO BADLY IT WOULD RUIN HIS BONE STRUCTURE IN THE LOWER JAW.

PETER M. DI GRAZIA, D.M.D.  
GENERAL DENTISTRY  
1625 LAKESIDE DRIVE • RENO, NEVADA 89509  
PHONE 786-2077

IN CONCLUSION, SENATORS, SENATE BILL 411 WOULD RESULT IN UTTER  
CHAOS FOR THE DENTURE PATIENT. I ASK THAT YOU DEFEAT SENATE BILL #411.

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April 10, 1977

Exhibit  
C

On October 15th 1976 the Dental Committee of the Medical Care Advisory Group to SAMI, met in Reno and voluntarily recommended reduction of the SAMI Dental fee schedule from the then existing per unit value of \$8.60 of the NVRS-D to \$7.00 per unit. A significant decrease of over 18%.

In this period of rapidly increased costs due to the very high rate of inflation, the Legally Licensed Dentists of Nevada are the only health care providers in the state or the nation to volunteer to accept a reduction in fee for services rendered, to assist the financially troubled SAMI program. It is also significant that the dentists providing services for SAMI were the only providers not to over utilize their budget.

It is also highly significant that denture services are presently available and have been available to the public for a period of more than ten years, at a fee equal to or below the prices advertised or suggested by the illegal dental laboratories.

To substantiate this statement I would like to present these signed statements from two Legally Licensed Nevada Dentists.

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A. J. MAGAR, I. D. S.  
2700 E. LAKE MEAD BLVD.  
NORTH LAS VEGAS, NEVADA 89030  
TELEPHONE 642-4678

April 3, 1977

TO WHOM IT MAY CONCERN:

I, Angelo J. Magar, now practicing  
at 2700 East Lake Mead, have made full  
upper and lower dentures for the public  
for approximately \$300.00 for the past  
10 years.

I also treat patients with full  
dentures for much less in hardship  
cases.

Sincerely,

*AJ Magar*

A. J. Magar, D.D.S.

AJM:bls

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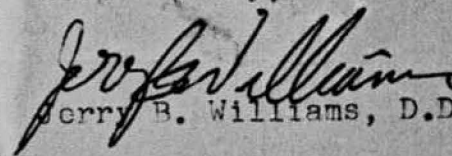
JERRY B. WILLIAMS, D. D. S.  
2700 E. LAKE MEAD BLVD.  
NORTH LAS VEGAS, NEVADA 89030  
TELEPHONE 642-4678

April 3, 1977

TO WHOM IT MAY CONCERN:

I, Jerry B. Williams, as a duly  
licensed and practicing dentist in  
Clark County Nevada, certify that I  
construct full upper and lower dentures  
for the general public for less than  
\$350.00.

Respectfully,

  
Jerry B. Williams, D.D.S.

bls

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In conclusion, I would like to state that the Legally Licensed Dentists of Nevada have been more responsive to the needs of the State of Nevada and its citizens than any other health delivery service or profession, and that they will continue to responsibly meet these same needs through our Legally Licensed health care delivery system.

I recommend that the committee does not pass the SB 411.

In closing I would like to thank the committee for this opportunity to testify on behalf of the Legally Licensed Dentists of the State of Nevada.



Paul M. Hett D.D.S.  
2832 E. Lake Mead Blvd.  
North Las Vegas, Nev.  
89030

*Exhibit D*

Mrs. Beverly J. Terrill  
1924 Linn Lane  
Las Vegas, Nev. 89110

I, Beverly J. Terrill, hereby affirm that the following information is true to the best of my knowledge. This affidavit is given for use only for defeating S B # 411.

My family's income is small and unstable as my husband receives a small pension, and due to a degenerative bone disease of the spine and other injuries, he can not count on full time employment.

In July 1976 I visited my family dentist because I broke a tooth out of my 20 year-old dentures, and was advised that I needed a new set of dentures, and some corrective surgery because the old dentures that had not been relined had damaged my mouth, and were worn beyond repair.

At this time I told my dentist that I was unable to pay for the surgery and a new set of dentures, and ask if he could just fix the old ones for me. My dentist knew of my financial problems because, my 17 year old daughter had been having her teeth fixed, and had to stop going to him because we could not pay for the dentistry, my dentist told me he would make my dentures at no cost to me. He also had done my daughters dental work for us and did not charge us.

The surgery was done and the new dentures were made very much to my satisfaction. I might add the fit is very good.

If I had gone to a dental lab the problem with my mouth would not have been corrected and I would not have had the proper care my dentist gave me.

I would like to recommend that the committee Not pass S B # 411.

Mrs. Beverly J. Terrill

*Beverly J. Terrill*

1924 Linn Lane  
Las Vegas, Nev. 89110

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*Exhibit E*

Mrs. Jeanette Carr  
1001 Adams  
Las Vegas, Nev. 89106

I'am a widow of 72 years of age, and live on social security. In 1975 I went to see the dentist, that the rest of my family has been going to. To see what I needed to have done to my teeth.

He told me that I needed some fillings, some teeth pulled, a new denture, and a partial plate. When he told me how much it would cost, I told him that I did not have that much money, and did not know how I would pay for the work. And I would not be able to have the work done, and went home.

The next week, his office called, and they asked me to come to the office to see him. When I arrived, they told me that because my family has been such good patients of the doctors, they would do my work and not charge me.

The dentist did the work, And I'am very happy with the work, ~~out~~ of the teeth he made for me.

A dental lab could not have done this for me! I like to recommened that you do not pass SB-411.

Thank you,  
Mrs. Jeanette Carr

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HARLEY L. HARMON  
ASSEMBLYMAN  
SPEAKER PRO TEMPORE  
CLARK COUNTY DISTRICT NO. 16



4-11  
Exhibited F

COMMITTEES  
CHAIRMAN  
COMMERCE  
MEMBER  
TAXATION  
TRANSPORTATION

# Nevada Legislature

FIFTY-NINTH SESSION

MEMORANDUM

TO: SENATOR WILSON, CHAIRMAN  
COMMERCE AND LABOR COMMITTEE

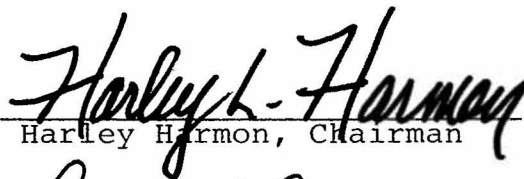
FROM: ASSEMBLYMEN HARMON AND DEMERS

RE: A.B. 376

On March 25, 1977, Mr. Demers made a motion for a Do Pass on Assembly Bill 376 without amendments.

There had previously been testimony on the bill and an amendment was presented by Milos Terzich on behalf of American Life Insurance Association. A copy of the amendment is attached hereto.

Inadvertently, the bill was passed out of the Assembly Commerce Committee without the amendment. We would urge your adoption of the amendment as proposed.

  
Harley Harmon, Chairman

  
Daniel J. Demers, Member

ASSEMBLY COMMERCE COMMITTEE

MT:jd  
enc.

1978



*E. Eukalono*

3-9-77 2:00 PM

Dictated by: Russ Eukalono

A.B. 376 - Delete Lines 9 thru 16 and substitute the following language:

1. No policy of life insurance, other than an industrial life insurance policy, may be delivered or issued for delivery in this state unless it contains a provision, or a notice attached to the policy, which, in substance, states that during a period of 10 days from the date the policy is delivered to the policy owner, it may be surrendered to the insurer together with a written request for cancellation of the policy and in such event, the insurer will refund any premium paid therefor, including any policy fees or other charges.

2. This act shall take effect October 1, 1977.

*Delete subsection 2 of section 2*

LC:AL #631  
Exhibit B  
M. Rice

ARTICLES OF AGREEMENT

THIS AGREEMENT, by and between the LAS VEGAS CONVENTION SERVICE CO., hereinafter referred to as the CONTRACTOR or COMPANY, who, by their signatures endorsed hereon, have signified their approval thereof, and LOCAL UNION #631, an affiliate of the INTERNATIONAL BROTHERHOOD OF TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN AND HELPERS OF AMERICA, hereinafter referred to as the UNION.

ARTICLE I. DESIGNATION OF BARGAINING AGENT AND JURISDICTION.

- (1) The Contractor of Company recognizes the Union as the sole and exclusive bargaining agency for all employees within the jurisdiction of the Local Union, as described under "Wage Scales and Classifications".
- (2) The Contractor or Company hereby recognizes the Union as the sole collective bargaining agent for all employees of the Company in the classifications set forth herein, in the Company's operation located within the jurisdiction of the signatory Local Union.

HIRING HALL PROVISIONS:

In the employment of workmen for all work covered by this Agreement, the following provisions shall govern:

1. The Union shall establish and maintain separate, and open and non-discriminatory employment lists for workmen desiring employment on work covered by this Agreement, and such workmen shall be entitled to registration and dispatchment, subject to the provisions of this Article.

The Employer shall first call the dispatching office of the Union for such employees as they may from time to time need, and the office shall immediately furnish to the Employer the required number of qualified

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and competent workmen of the classifications needed and requested by the Employer, strictly in accordance with the provisions of this Article. It shall be the responsibility of the Employer, when ordering men, to give to the Union all of the pertinent information regarding the Workmen's employment.

The Dispatching office will furnish in accordance with the request of the Employer each such qualified and competent workmen from among those entered on said lists to the Employer by use of a written referral in order of preference and the selection of workmen for referral to jobs shall be on a non-discriminatory basis and shall not be based on, or in any way affected by, Union membership by-laws, rules, regulations, constitutional provisions, or any other aspect or obligation of Union membership, policies or requirements:

- a. Workmen who have been laid off or terminated from employment by the requesting Employer in the classifications of the signatory Union covered by this agreement within 270 calendar days before such request by the requesting Employer now desiring to re-employ the same workmen.
  - b. Workmen who, within the 5 years immediately preceding registration at the dispatching office, have performed work in the classifications of the signatory Union, covered by this Agreement.
  - c. Workmen whose names are entered on said lists at the dispatching offices of the signatory Union, and who are available for employment.
- If the Union is unable to furnish competent workmen within two (2) hours, the Employer may procure employees from any other source, or sources. If new employees are so employed, the Employer shall immediately report to the Union the name and classification of each such employee.

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(3) Subject to the foregoing and to the grievance procedures, the individual Employer is the sole judge as to the competency of all his employees and applicants for employment. The Employer may reject any job applicant referred by the Union. All employees must perform their work to the satisfaction of the Employer. No employee shall be discharged or discriminated against for activities in behalf of, or representation of, the Union not interfering with the proper performance of his duties.

(4) The signatory Union shall post in places where notices to applicants for employment with the Employer are customarily posted, all provisions relating to the functioning of the hiring arrangements, including the provisions set forth in this Article, and the Employer shall similarly post in places where notices to employees and applicants for employment are customarily posted, all provisions relating to the functioning of the hiring arrangements, including the provisions set forth in Article I of this Agreement.

No employee, who prior to the date of this Agreement was receiving more than the rate of wages designated in this schedule contained herein for the class of work in which he was engaged shall suffer a reduction of wages or conditions through the operation of or because of the adoption of this Agreement.

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ARTICLE II. WORK COVERED

The Contract of, in whole or in part, including any structures or operations which are incidental thereto, the assembly, operations, maintenance and repair and other facilities used in connection with the performance of the aforementioned work and services, and including without limitation, the following types or classes work.

CLASSIFICATIONS AND WAGE SCALES

	<u>EFFECTIVE</u> <u>4/1/76</u>	<u>EFFECTIVE</u> <u>4/1/77</u>	<u>EFFECTIVE</u> <u>4/1/78</u>	<u>EFFECTIVE</u> <u>4/1/79</u>	<u>EFFECTIVE</u> <u>4/1/80</u>
Displayman	\$7.85	\$8.15	\$8.45	\$8.85	\$9.20
Decorator	7.85	8.15	8.45	8.85	9.20
Exhibit Builder	7.85	8.15	8.45	8.85	9.20
Exhibit Maint. & Service	7.85	8.15	8.45	8.85	9.20
Carpet Man	7.85	8.15	8.45	8.85	9.20
Freight Handler	7.85	8.15	8.45	8.85	9.20
Packer and Crater	7.85	8.15	8.45	8.85	9.20
Fork Lift Operator	7.85	8.15	8.45	8.85	9.20
Furniture Set Up and Repair	7.85	8.15	8.45	8.85	9.20
Maintenance Man	7.85	8.15	8.45	8.85	9.20
Warehouseman	7.85	8.15	8.45	8.85	9.20
Rigger	7.85	8.15	8.45	8.85	9.20
Truck Driver	7.85	8.15	8.45	8.85	9.20
Condor Lift Operator	8.25	8.55	8.85	9.25	9.60
Working Foreman	8.25	8.55	8.85	9.25	9.60
Mechanic	8.25	8.55	8.85	9.25	9.60
Display Leadman	8.25	8.55	8.85	9.25	9.60

Any employee who is assigned supervision of any other employees will receive Display Leadman rates.

If any additional classifications are required under this Agreement, the Contractors and the Union will add such classifications as may become necessary for the employer to fill his requirements.

SHIFT BREAK

Eight (8) hour break between shifts or revert to premium time rate prior to break.

ARTICLE III. THE WORKING DAY.

1. REGULAR EMPLOYEES:

Eight hours work shall constitute a day's work within a twenty-four (24) hour period. All time worked in excess of eight (8) hours in any one (1) day and/or forty (40) straight time hours in any one week shall be at the overtime rate of pay. All regular employees shall be guaranteed four (4) hours pay when they are required to report, whether the job lasts four (4) hours or not. Such hours not worked shall be at straight time except on Saturdays or Sundays, when it shall be at time and one-half (1½). Holidays shall be paid at double time. Any regular employee performing work on Saturday, Sunday and/or holidays shall be guaranteed four (4) hours pay at the overtime rate.

Regular employees shall be paid time and one-half (1½) for all work performed between the hours of 8:00 P.M. and 6:00 A.M. There shall be no pyramiding of overtime. All regular employees shall be guaranteed forty (40) hours per week, including Saturday and after hours, when available.

The Contractor or Company will set up a designated pay day for all regular employees to be paid weekly. The Contractor or Company will not hold back more than one week's pay on any employee.

2. CASUAL EMPLOYEES.

Eight (8) hours shall constitute a days work within a twenty four (24) hour period. All time worked in excess of eight (8) consecutive hours in any one (1) day or forty (40) hours in any one week shall be at the overtime rate of pay, which is time and one-half the regular rate of pay. All employees shall be guaranteed four (4) hours pay when they

are required to report, whether the job lasts four (4) hours or not.

Such pay for hours not worked shall be at straight time except on Saturday or Sunday when it shall be at time and one-half (1½). Holidays shall be paid at the double time rate. Any employee performing work on Saturday, Sunday and/or holidays shall be guaranteed four (4) hours pay at the overtime rate.

The work week will be Monday through Saturday.

Contractors or Companies that are part of a multiple corporate structure in which an employee may be temporarily transferred from one division to another will be required to combine all hours an employee works in both divisions in computing the first forty (40) hours of his work week. Casual employees will not have to wait more than twenty-four (24) work week hours from the time they are laid off for their pay.

3. GENERAL:

Anytime the Contractor or Company requires a man to work nights, the Contractor or Company will furnish coffee and sandwiches free of charge to the employee.

All employees shall be allowed at least one half hour off for lunch in the middle of the shift or as near the middle as can be arranged.

All employees shall be allowed a fifteen (15) minute non-scheduled coffee break for each four (4) hours worked, to be allowed at reasonable times.

Contractor will provide fresh drinking water on all job sites.

An employee shall receive pay hereunder only for hours actually worked if he elects to leave the place of employment, or refuses to do other

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work, or if the employer is unable to furnish him work because of inclement weather, mechanical breakdown, or other physical conditions beyond his control. Anytime the Contractor or Company requires an employee to travel out of town, the Contractor or Company will pay reasonable compensation for the following: Travel expense, room accommodations, meals, necessary living and miscellaneous expenses.

ARTICLE IV - SENIORITY

Seniority, for the purposes of this Agreement, including layoffs, rehires, vacations and first right of refusal of work available, shall be based on the length of each employees continuous employment with the individual employer when such employee is hired as a regular employee or casual employees who have been on the payroll for at least sixty (60) days.

Continuous service is broken by:

- (1) Voluntarily quitting.
- (2) Discharge.
- (3) Absence due to layoff in excess of 180 days.
- (4) Absence due to sickness-seniority to prevail for one year. By mutual consent between the Union and Company, seniority may be extended indefinitely.

The Company shall maintain two separate seniority lists. (1. Van & Storage 2. Convention) with no dovetailing privileges. At the bottom of one list the top of the other will begin and run in order. A revised list shall be posted and a copy furnished to the Union at least once every ninety days thereafter. Any grievance involving seniority may be submitted to determination through the grievance and arbitration procedures provided herein.

A leave of absence shall be granted to any employee to attend to legal matters, on account of death in his immediate family, personal illness, or for any other reason or emergency determined to be valid by the Employer and the Union, or through the grievance procedure. Application for leave of absence must be in writing and approved by a representative of the Employer and a copy to the Union.

Leave of Absence will be for a period of not more than 30 days but may be extended for reasonable cause by agreement between the employer and the Union. Any employee on leave of absence who accepts employment elsewhere will be considered to have quit and shall lose his seniority rights.

ARTICLE V - TERMINATION:

The Company shall not discharge nor suspend any employee without just cause, but in respect to discharge or suspension shall give at least two (2) warning notices of the complaint against such employee to the employee in writing, and a copy of same to the Local Union, except that no warning notice need be given to an employee before he is discharged if the cause of such discharge is dishonesty or drunkenness, or recklessness resulting in serious accident while on duty, or the carrying of unauthorized passengers, or gross insubordination.

All Company operating rules and regulations are to be posted.

The warning notices as herein provided shall not remain in effect for a period of more than nine (9) months from the date of said warning notices. Any employee who feels he has been unjustly discharged or suspended has the right to refer the action to the grievance procedure of this Contract.

ARTICLE VI - GENERAL CONDITIONS:

- (1) Upon request of the Union on behalf of a member whose time or pay is questioned, the Company agrees to submit the payroll records of such employees for audit by an Agent of the Union.
- (2) Should any provision of this Agreement violate or conflict with any State or Federal law or regulation, such provision shall be null and void, and shall be reopened for negotiations so as to comply with said law or regulation, but the remainder of this Agreement shall be binding upon the parties hereto in accordance with the remainder of its terms.
- (3) The business representative of the Union will be allowed access to the property of the Employer to contact employees relative to provisions of this Agreement at any reasonable time by reporting to the office of the Employer, and will cooperate to minimize interference with the Employer's business.
- (4) Job Steward - The Union may select from among their employees, a Job Steward whose function, in addition to their normal work, shall be to report to the Business Representative of the Union grievances or alleged infractions of this Agreement.

ARTICLE VII - HOLIDAYS AND VACATIONS.

EIGHT HOLIDAYS: New Year's Day, Washington's Birthday, Decoration Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day. The above holidays will be paid at the double time rate if worked. If not worked, they shall not be paid.

All regular employees will be entitled to two weeks vacation after one year of continuous service with the employer, with additional leave of absence time if business conditions so warrant. In arranging vacations, the Contractor or Company may specify periods which no vacations may be taken due to the scheduled work load. All vacations will be solely at the expense of the employees. Seniority will apply to choice of available vacation time and leave of absence.

ARTICLE VIII - HEALTH AND WELFARE:

The insurance plan for the employees will be paid into the Construction Teamsters Security Fund for Southern Nevada at the rate of forty-nine (\$49.00) dollars, out of package per month for each employee. In case of illness, layoff or leave of absence, the Company will continue such monthly contribution for regular employees up to sixty (60) days.

The Company will continue paying monthly contributions to the Health & Welfare for one (1) year for any employee off due to on the job injury.

ARTICLE IX - DEFERRED INCREASES:

The above deferred "package" increase shall become effective on the dates indicated and the Union shall have the option of distributing the various "package" increases among wages, vacation fund, if any, and Health and Welfare. It is understood, however, that the Union shall give the Employers three (3) months advance notice of the manner in which each package increase is to be distributed.

ARTICLE X - ARBITRATION:

(1) In case a dispute, controversy or discharge should arise between the Employer and the Union as to the contents of this Agreement and is not settled within three (3) days, the point or points in question shall be submitted to a committee of three (3) for arbitration. One member is to be selected by the Employer, one to be selected by the Union and a third, a dis-interested party, shall be selected by the first two members within a three (3) day period, and unless a mutual agreement as to extension of time shall be agreed upon by both parties, it will be mandatory upon the Board to render its decision within five (5) days after conclusion of hearings.

If the three (3) man board is unable to reach an agreement or if a third (3rd) dis-interested party cannot be chosen or for any reason the dispute cannot be settled, then both parties agree to request Federal Mediation Service arbitrator.

(1-A) The expense of the Board of Arbitration shall be borne equally between the parties hereto.

(1-B) In no case shall this clause be understood to apply in any question involving wages.

ARTICLE XI - PENSION:

Each Employer, party to this Agreement agrees to accept the provisions of the Western Conference of Teamsters Pension Trust Fund and further agrees that the Employer Trustees of such Trust Fund, and their successors in trust, are and shall be its representatives and consents to be bound by the rules and regulations established, or as may be established, by the

Western Conference of Teamsters Pension Trust Fund on account of each member of the bargaining unit, a sum of Ten Cents (10¢) for each hour for which compensation is paid to him.

Said amounts to be computed monthly. The contributions shall be due and payable to the area administrative office, no later than ten (10) days after the end of each month.

The attached addendum signed by both parties is hereby made a condition of this Agreement.

ARTICLE XII - WORKMAN'S COMPENSATION:

The employer agrees to cooperate toward the prompt settlement of employee on-the-job injury claims when such claims are due and owing as required by law. The Employer shall provide Workmen's compensation protection for all employees even if not required by State law. The Union has the right to require proof of coverage prior to the hiring of workmen by the Employer.

ARTICLE XIII - TERMINATION OF AGREEMENT:

This Agreement shall be in full force and effect from April 1, 1976 until April 1, 1980 and shall be considered renewed for one year thereafter unless either party shall give written notice to the other party sixty (60) days prior to April 1, 1980 of its desire to modify or terminate the Agreement.

ARTICLE XIV - COST OF LIVING:

Cost of living increase in the amount of four cents (4¢) per hour for each point of increase in the All Cities Average based on 1957-59 price index over 209, increases to be effective February and August of each year and the Union will advise Employer of its application. Cost of living - no cap. Limit of 10% of wages.

ARTICLE XV - NO STRIKES - NO LOCKOUTS

The Employers and the Union agree that the grievance and arbitration procedures set forth in this Agreement shall be the sole and exclusive means of resolving all grievances arising under this Agreement and, further, that administrative and judicial remedies and procedures provided by law shall be the sole and exclusive means of settling all other disputes between the Union and the Employer. Accordingly, neither the Union nor any employee in the bargaining unit covered by this Agreement will instigate, promote, sponsor, engage in or condone any strike, slowdown, concerted stoppage of work or any other intentional interruption of work. In the event that any employee in the bargaining unit covered by this Agreement shall, during its term, engage in any of the activities herein prohibited, the Union agrees, upon being notified by the Employer, immediately to direct such persons to cease such activity and resume work immediately. The Employer shall have the right to immediately terminate without notice any employee who engages in any of the activities prohibited by this Section, and, in the event a grievance is filed protesting such termination, the sole question for arbitration shall be whether the person engaged in the prohibited activity. The foregoing shall not be construed as a limitation upon any other relief to which the Employer may be entitled.

1966

The Company agrees that it shall not compel employees covered by this agreement to cross any picket lines sanctioned by Teamsters Local Union #631. However, the Union and the Company, realizing the Company's obligation to maintain uninterrupted service, will attempt to obtain permission from the striking Union for safe passage through such picket line, whenever necessary. It shall not be a violation of this Agreement, and it shall not be cause for discharge or disciplinary action in the event an employee refuses to cross said picket line.

MAINTENANCE OF STANDARDS:

The Employer agrees that all conditions of employment relating to wages, hours of work, overtime differentials and general working conditions consistent with the provisions of this Agreement shall be maintained at not less than the highest standards in effect at time of the signing of this agreement, and the conditions of employment shall be improved whenever specific provisions for improvement are made elsewhere in this Agreement.



IN WITNESS WHEREOF, the parties hereto have caused their duly authorized signatures to be inscribed hereto this 30<sup>th</sup> day of April, 1976.

FOR THE CONTRACTOR OR COMPANY

By D. I. Jamison  
D. I. Jamison, President

For Las Vegas Convention Service Co.

TEAMSTERS LOCAL UNION #631  
AFFILIATED WITH THE INTERNATIONAL  
BROTHERHOOD OF TEAMSTERS, CHAUFFEURS,  
WAREHOUSEMEN AND HELPERS OF AMERICA.

By James Rice  
James Rice  
Secretary-Treasurer

Curtin Convention & Expo,  
BY [Signature]

Joseph Chillemi & Assoc.  
BY Joseph Chillemi

C.B. Display Service, Inc.  
BY Dennis Bisco

G.S.B. Expo Service  
BY [Signature]

McCormick Display Contractors  
BY W. R. Burk

Frank E. Martin

Holiday Models

BY Larry Gause

COMMUNICATIONS PRODUCTIONS, ASSN.

BY D. DeLeon Jack W. Bunting President

United Wesco, Inc.

By [Signature] Pres.

1976

**TEAMSTERS, CHAUFFEURS,  
WAREHOUSEMEN AND HELPERS  
LOCAL UNION No. 631**

**AFFILIATED WITH THE INTERNATIONAL BROTHERHOOD  
OF TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN  
AND HELPERS OF AMERICA**



P. O. Box 1870  
Las Vegas, Nevada 89101  
Telephone (702) 385-1455



**JAMES R. RICE**  
Secretary-Treasurer

**FRANK MacDONALD**  
President

September 23, 1976

MEMORANDUM OF AGREEMENT

LAS VEGAS CONVENTION SERVICE

CORRECTION:

ARTICLE XIII

read: Correct termination date from April 1, 1980 to

April 1, 1981.

LAS VEGAS CONVENTION SERVICE

TEAMSTERS LOCAL UNION #631

By *Dave Jamison*  
Dave Jamison

By *James R. Rice*  
James R. Rice, Sec-Treas.

Date *Sept 27, 1976*

Date *Sept 23, 1976*

*Mr. Eeckhach*

Amend S.B. 423

Amends Section 6 to read as follows:

Section 6. "Single Risk" means the insured amount of any policy or contract of title insurance issued by a title insurer unless two or more policies or contracts are simultaneously issued on different estates in identical real property, in which event it means the sum of the insured amounts of all such policies or contracts. However, any such policy or contract that insures a mortgage interest that is excepted in a fee or leasehold policy or contract, and which does not exceed the insured amount of such fee or leasehold policy or contract, shall be excluded in computing the amount of a single insurance risk.

Section 9. ("Underwritten title company") "Title plant company"

Section 13, Subsection 5. At line 25 No title insurer or title agent may...

Section 14, Subsection 1. Every title insurer and every (underwritten title company) title agent shall...

Section 14, Subsection 3. Every title insurer and every (underwritten title company) title agent shall...

Section 15, Subsection 1. At line 16 ..."title insurer or (Underwritten title company) title agent in ...

At line 19 ...(underwritten title company) title agent ...



Section 15, Subsection 4. Each title insurer and each (underwritten title company) title agent shall ...

Section 17, Subsection 4(b). add in each calendar year

Section 17, Subsection 5. At line 19 (may) shall

At line 22 (may) shall

Section 20, Subsection 1. At line 15 ...or executed until the title insurer has or has caused to be:

Section 21, Subsection 1. ...as (an underwritten title) a title plant company

Section 21, subsection 2. ...as (an underwritten title) a title plant company

Section 21, subsection 7 - Amend to read as follows:

7. This section shall not apply to persons licensed under other provisions of this chapter who engage in business set out in Section 21, subsection 1 not in concert with others.

Section 25, subsection 1. Liens, encumbrances, security interests, defects (which affect the marketability of the title) in or the unmarketability of the title to said property

Section 27. (An underwritten title) A title plant company

FISCAL NOTE

BDR \_\_\_\_\_  
A.B. \_\_\_\_\_  
S.B. 409

Date Transmitted April 11, 1977

4-11

STATE AGENCY ESTIMATES

Date Prepared April 11, 1977

Agency Submitting Nevada Industrial Commission

<u>Revenue and/or Expense Items</u>	<u>Fiscal Note 1976-77</u>	<u>Fiscal Note 1977-78</u>	<u>Fiscal Note 1978-79</u>	<u>Continuing</u>
<b>Total</b>				

Explanation (Use Continuation Sheets If Required)

IRS estimates that total tips in the gaming industry approximate 10 to 11 percent of gross income. If gaming industry payrolls increase by 10% as a result of reporting tips as payroll, the added premium in fiscal 1978 should approximate \$320,000.

A like increase in restaurant and bar payrolls would result in an addition of approximately \$60,000 to premium costs.

The bill would not cause an increase in premium rates, however, cash tips would be added to the definition of "wages" and payroll for compensation and premium purposes.

Local Government Impact YES  NO   
(Attach Explanation)

Signature *John R. Reiser*  
John R. Reiser  
Title Chairman

DEPARTMENT OF ADMINISTRATION COMMENTS

Date \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

LOCAL GOVERNMENT FISCAL IMPACT  
(Legislative Counsel Bureau Use Only)

Date \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

District  
Director A:DS:KLB:rw

300 Booth St., Reno, Nev. 89502

P. O. Box 4100  
Reno, Nevada 89505

Mr. R. S. Haley  
Nevada Industrial Commission  
515 East Musser Street  
Carson City, Nevada 89714

Dear Mr. Haley:

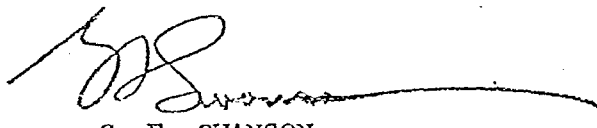
In response to your letter dated April 4, 1977, requesting tip income information, the following data has been collected and is submitted for your review.

In 1975 the State of Nevada estimated that there were 225,000 non-agricultural employees in Nevada. Of this number, 66,000 were tip earners with occupations as waiters, waitresses, dealers, seating captains, taxicab drivers, bellmen, parking attendants, etc. In the gaming industry, of the estimated 15,000 dealers, wages varied from \$21 to \$41 per shift and tip income from \$10 to \$125 per shift. It should be noted that during the off season the 15,000 figure drops to an estimated 9,000 dealers. Projects conducted in the gaming industry for 1973, 1974, and 1975 indicated that total tips earned expressed as a percentage of gross income ranged from a low of 8 percent to a high of 16 percent. The average was between 10 and 11 percent.

A survey of 45 restaurants for the year 1974 revealed that tip income totaled \$13,696,849 for the 2,345 employees, or approximately \$5,840 per each employee annually.

If you have any further questions concerning this matter, please contact the Reno District Disclosure Officer at 784-5546.

Sincerely yours,



G. F. SWANSON  
District Director

taxes, dues, insurance, or other deductions by the employer. One or more of these reductions (such as union dues) might be allowable deduction under some conditions, but they must be included in gross income reported.

718. Compensation of Federal or State Employee. The salaries of all employees or officials of the United States Government are taxed the same as other individuals. This is also true for state and local government employees.<sup>21</sup>

Retirement fund contributions withheld from a U. S. Government employee's pay must be included in gross income currently.<sup>22</sup>

719. Treatment of Excessive Salaries. If a deduction of all or a part of a payment made as compensation for services is disallowed because it was unreasonable, the entire amount is nonetheless taxable to the recipient.<sup>23</sup>

If the disallowance is based upon the fact that the amounts represented a distribution of a corporation's profits rather than salary, the amounts would be taxable as dividends in the hands of the recipient.

If the deduction is disallowed on the theory that the payments represent payments for property, the disallowed amounts represent part of the selling price of the property and may be taxed only to the extent of gain.

721. Tips. Tips paid to taxicab drivers, waiters, barbers, hotel, railroad and steamship employees, etc., are taxable income.<sup>24</sup> In the absence of proof of the actual amount of tips received, the Commissioner, or the Tax Court, may reconstruct income on the basis of an average amount paid in tips in a given locality for a given type of service.<sup>25</sup> Several courts have approved such reconstruction of income from tips.

722. Pension. A pension paid to a retired employee is usually taxable compensation.<sup>26</sup> An annuity or pension paid under the Railroad Retirement Act or the Social Security Act is not taxable to an employee or his family.<sup>27</sup> The following unemployment payments are not taxable: an unemployment payment made by a State agency out of the Federal Unemployment Trust fund; a payment made to a Federal employee during an unemployment period by a State or Federal agency; and an unemployment benefit received from a private fund, except to the extent that it exceeds the amount contributed by the recipient-member.<sup>28</sup> An annuity paid to a Federal civil service employee is taxable like any other ordinary annuity,<sup>29</sup> as is a serviceman's annuity paid to his survivors under the retired serviceman's survivor benefit plan (except for an amount excludable under the rules at ¶ 880).<sup>30</sup> As to an amount received from any employees' trust, see ¶ 545-549. As to a Federal pension for military service, see ¶ 876.

723. Continued Salary Payments to Widow. Payments to a deceased employee's widow have been productive of much litigation, the Commissioner and the Tax Court generally taking the position that the payments are taxable income and several Circuit Courts of Appeals viewing the payments as tax-free gifts.<sup>31</sup> There is also the possibility that the payments may be classified as death benefits (¶ 810)—and if they are, up to \$5,000 is excludable from the surviving spouse's income.

724. Compensation Other Than in Cash. Where services are paid for in property, the fair market value at the time of receipt must be included in gross income. A note received in payment for services, and not merely as security for such payment, comes within this rule.<sup>32</sup>

The law specifically provides that the value of meals and lodging furnished for the convenience of the employer is not income if, in the case of meals,

References are to paragraphs of the 1977 Standard Federal Tax Reports.

¶ 644.42	¶ 644.4652 et seq.	¶ 119.C.15
¶ 644.27	¶ 644.04	¶ 644.472
¶ 1376.013	¶ 631.1734, 641.19	¶ 645.01
¶ 644.465	¶ 631.1735	

in a trade or business in the course of his trade or business, for payment of dividends, interest and patronage dividends of less than \$10 and payment of certain interest by a corporation (if required by the Commissioner), for income tax withheld by the employer on wages, and for an employer's statement relating to the tax on tips. The penalty is \$1 for each such statement not filed, but the total amount imposed on the delinquent person for all such failures during any calendar year may not exceed \$1,000. If reasonable cause is shown, no penalty will be imposed (Reg. § 301.6652-1).<sup>2</sup> There is also a criminal penalty for willful failure to make a return (except a declaration of estimated tax), for which the punishment, upon conviction, is a fine of not more than \$10,000, or imprisonment for not more than one year, or both (Code Sec. 7203).<sup>3</sup> This penalty also applies to willful failure to pay the estimated tax.

An employee who fails to report tips to his employer, unless the failure was due to reasonable cause and not to willful neglect, must pay a penalty of 50% of the tax imposed by Code Sec. 3101 (Code Sec. 6652(c)).<sup>11</sup>

A penalty of \$10 a day (maximum \$5,000) is imposed on each exempt organization (or charitable trust described in Code Sec. 4947(a)) which fails to file a timely information return. An additional penalty, in the same amount, is imposed on an exempt organization official or trustee who fails to file the return after written demand by the Internal Revenue Service. The \$10 penalty also applies for failure to file the annual report required of a private foundation manager and for failure to file the special information return on dissolution, liquidation, termination or substantial contraction of an exempt organization (Code Sec. 6652(d), Reg. § 301.6652-2).<sup>12</sup>

Special penalties apply for failure to file returns in connection with a Domestic International Sales Corporation (Code Sec. 6686).<sup>13</sup>

1428. Disclosure of Return Information. In order to preserve the confidentiality of information provided by taxpayers to other persons preparing individual, corporate and fiduciary income tax returns, a criminal penalty is provided for disclosure of information furnished by taxpayers for preparation of a return or declaration or for use of such information for any purpose other than preparation of the return or declaration (Reg. §§ 301.7216-1—301.7216-3).<sup>14</sup> For other provisions affecting return preparers, see ¶ 1407.

Effective on and after January 1, 1977, criminal penalties apply to any person, including federal, state and local employees, to whom a return or return information is disclosed under Code Sec. 6103 if such person discloses such return or return information in any manner not permitted by law (Code Sec. 7213(a)).<sup>15</sup> In addition, a taxpayer may bring a civil damages suit against any person who knowingly, or by reason of negligence, makes an unauthorized disclosure of returns or return information (Code Sec. 7217).<sup>16</sup>

1429. Failure to Furnish Statement to Payee. A penalty of \$10, not to exceed \$25,000 in any one calendar year, is prescribed for each failure to furnish a statement to a payee of interest, dividends, or patronage dividends to whom payments of \$10 or more have been made, to a bondholder required to include in his gross income an amount of original issue discount of \$10 or more, to a person exercising certain stock options, and to employees regarding payment of wages in the form of group-term life insurance (Code Sec. 6678; Reg. § 301.6678-1(a)).<sup>17</sup>

1431. Interest on Underpayment of Tax. Interest at 7% a year beginning February 1, 1976 (9% for the period July 1, 1975 through January 1, 1976) runs on any underpayment of tax from the original due date.

References are to paragraphs of the 1977 Standard Federal Tax Reports.

• 525	• 525A	• 5722
• 526	• 526A	• 5723
• 527	• 527A	• 5724
• 528	• 528A	• 5725



Date Transmitted April 11, 1977

STATE AGENCY ESTIMATES Date Prepared April 11, 1977

Agency Submitting Nevada Industrial Commission

Table with 5 columns: Revenue and/or Expense Items, Fiscal Note 1976-77, Fiscal Note 1977-78, Fiscal Note 1978-79, Continuing. Includes a Total row.

Explanation (Use Continuation Sheets If Required)

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Local Government Impact YES [ ] NO [ ] (Attach Explanation)

Signature John R. Reiser Title Chairman

DEPARTMENT OF ADMINISTRATION COMMENTS Date

Signature Title

LOCAL GOVERNMENT FISCAL IMPACT (Legislative Counsel Bureau Use Only) Date

Signature Title

District  
Director A:DS:KLB:rw

Department of the Treasury

300 Booth St., Reno, Nev. 89502

P. O. Box 4100  
Reno, Nevada 89505

Mr. R. S. Haley  
Nevada Industrial Commission  
515 East Musser Street  
Carson City, Nevada 89714

Dear Mr. Haley:

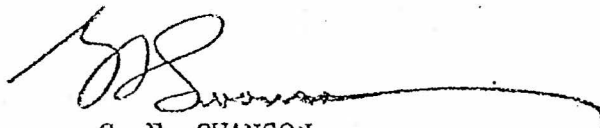
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G. F. SWANSON  
District Director

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" ¶ 1376.013	" ¶ 644.455	" ¶ 631.1725	" ¶ 646.01

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••• 525	••• 525B	••• 5722
••• 525C	••• 525D	••• 5723J
••• 525E	••• 5725F-5723H	••• 5384, 5385

1979

MEMORANDUM

STATE OF NEVADA  
EMPLOYMENT SECURITY DEPARTMENT

4-11-77

AB181

TO Senator Thomas R.C. Wilson DATE April 12, 1977  
Chairman, Commerce and Labor Committee  
FROM Lawrence O. McCracken, Executive Director SUBJECT Requested Data

During the April 11 hearings on AB181, various members of your Committee requested additional information relative to the bill and the unemployment compensaton program in general. This information is as follows:

- 1. States with no waiting week as of January 1, 1977

Alabama	Maryland
Connecticut	Michigan
Delaware	Nevada
Iowa	New Hampshire
Kentucky	Pennsylvania
Maine	Wisconsin

- 2. Comparison of state laws. See attached.
- 3. Historical and projected UI trust fund balances.

	<u>1975</u>	<u>1976</u>	<u>Estimated 1977</u>
Beginning Fund Balance	\$29.8	\$ 8.5	\$ 7.5
Contributions	32.2	42.9	48.0
Payouts	<u>53.5</u>	<u>43.9</u>	<u>40.0</u>
Fund Balance as of November 30	\$ 8.5	\$ 7.5	\$15.5*

\* Based on the economic recovery experienced in recent months, the estimated ending fund balance may be conservative.

I trust this information will be sufficient.

lr

Attachment

1:78

## MEMORANDUM

STATE OF NEVADA

EMPLOYMENT SECURITY DEPARTMENT

4-11

TO Senator Thomas R. C. Wilson, Chairman  
Commerce and Labor Committee

DATE April 20, 1977

FROM Lawrence O. McCracken, Executive Director

SUBJECT AB 407

The following information is furnished for your consideration with respect to an amendment to this bill which would delete the words "in lieu of notice" from NRS 612.420 as amended by AB 407:

The problem which the Employment Security Council was addressing in AB 407 as originally drafted was that severance pay and wages in lieu of notice, while representing the same kind of payment, could not be treated equally under the law. The law, as now written, takes no notice of severance pay, permitting the denial of benefits only for periods covered by receipt of wages in lieu of notice. Severance pay and wages in lieu of notice are, in practically every case, payments made to an employee for which no service is rendered. In reporting these payments to the department, our experience has been that employers refer to these payments interchangeably as either severance pay or wages in lieu of notice.

Wages in lieu of notice are very different from "wages" as defined in NRS 612.190. The major difference being that in the case of wages under the law generally, this is understood to mean remuneration paid for personal services; whereas, wages in lieu of notice are payments in the case where there is no personal service rendered. Of course, no person is entitled to receive benefits for any period during which they have earned wages as defined in NRS 612.190.

To resolve this question, I suggest NRS 612.420 be amended to read as follows:

An individual shall be disqualified for benefits for any week with respect to which he receives either severance pay or wages in lieu of notice. Severance pay shall not include those payments which an employee has earned by contract or employer policy.

bam

1376

## COMPARISON OF SIGNIFICANT UI DATA BY STATE FEBRUARY 1977

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*****
*
*   PREPARED BY
*
*   ESR - UI RESEARCH
*
*   FEBRUARY 1977
*
*****
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## COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

## MAXIMUM WBA WITH DEPENDENTS

## MAXIMUM WBA WITH NO DEPENDENTS

## AVERAGE WEEKLY BENEFIT AMOUNT\*

RANK	STATE	WBA	RANK	STATE	WBA	RANK	STATE	WBA	RANK	STATE	WBA	RANK	STATE	RATE	RANK	STATE	RATE
1	CONN	\$174	26	OREGON	\$102	1	PA	\$133	26	IDAHO	\$99	1	COLO	\$74.40	26	KY	\$59.68
2	MASS	\$162	27	WASH	\$102	2	W. VA	\$128	27	MICH	\$97	2	CONN	\$73.89	27	NEB	\$59.29
3	OHIO	\$161	28	KANSAS	\$101	3	WISC	\$126	28	MONT	\$97	3	OHIO	\$72.55	28	N. H.	\$58.65
4	PA	\$141	29	ARK	\$100	4	DEL	\$125	29	VT	\$96	4	HAWAII	\$72.38	29	VA	\$58.62
5	MICH	\$136	30	IDAHO	\$99	5	HAWAII	\$120	30	N. H.	\$95	5	N. J.	\$72.30	30	OREGON	\$58.49
6	ILL	\$135	31	MONT	\$97	6	LA	\$120	31	N. Y.	\$95	6	PA	\$72.18	31	ARIZ	\$57.36
7	W. VA	\$128	32	VT	\$96	7	COLO	\$116	32	WYO	\$95	7	DEL	\$71.02	32	WYO	\$56.78
8	WISC	\$126	33	N. H.	\$95	8	CONN	\$116	33	NEV	\$94	8	WISC	\$70.83	33	N. DAK	\$56.68
9	DEL	\$125	34	N. Y.	\$95	9	IOWA	\$116	34	OKLA	\$93	9	ALASKA	\$69.72	34	MO	\$56.44
10	ALASKA	\$120	35	WYO	\$95	10	MINN	\$113	35	ALA	\$90	10	MASS	\$69.39	35	GA	\$55.75
11	HAWAII	\$120	36	NEV	\$94	11	ILL	\$110	36	ALASKA	\$90	11	NEV	\$67.81	36	LA	\$55.56
12	LA	\$120	37	OKLA	\$93	12	UTAH	\$110	37	GA	\$90	12	FLA	\$67.78	37	S. C.	\$54.72
13	R. I.	\$120	38	ALA	\$90	13	MASS	\$108	38	MD	\$89	13	MICH	\$66.94	38	ARK	\$54.06
14	MAINE	\$119	39	GA	\$90	14	N. DAK	\$107	39	S. DAK	\$89	14	ILL	\$66.49	39	MAINE	\$53.78
15	COLO	\$116	40	MD	\$89	15	N. C.	\$105	40	KY	\$87	15	R. I.	\$65.94	40	MONT	\$53.72
16	IOWA	\$116	41	S. DAK	\$89	16	CALIF	\$104	41	ARIZ	\$85	16	MINN	\$65.75	41	IND	\$52.60
17	IND	\$115	42	KY	\$87	17	N. J.	\$104	42	MO	\$85	17	N. Y.	\$65.61	42	S. DAK	\$52.21
18	MINN	\$113	43	ARIZ	\$85	18	S. C.	\$103	43	TENN	\$85	18	WASH	\$65.14	43	TEXAS	\$52.00
19	UTAH	\$110	44	MO	\$85	19	VA	\$103	44	N. MEX	\$83	19	IOWA	\$64.69	44	ALA	\$51.63
20	N. DAK	\$107	45	TENN	\$85	20	OHIO	\$102	45	FLA	\$82	20	CALIF	\$64.60	45	N. MEX	\$51.07
21	N. C.	\$105	46	N. MEX	\$83	21	OREGON	\$102	46	MISS	\$80	21	MD	\$64.40	46	TENN	\$50.67
22	CALIF	\$104	47	FLA	\$82	22	WASH	\$102	47	NEB	\$80	22	UTAH	\$62.99	47	OKLA	\$48.32
23	N. J.	\$104	48	MISS	\$80	23	KANSAS	\$101	48	MAINE	\$79	23	VT	\$62.81	48	W. VA	\$48.07
24	S. C.	\$103	49	NEB	\$80	24	ARK	\$100	49	IND	\$69	24	KANSAS	\$61.87	49	N. C.	\$46.63
25	VA	\$103	50	TEXAS	\$63	25	R. I.	\$100	50	TEXAS	\$63	25	IDAHO	\$61.31	50	MISS	\$40.82

\* 1974 DATA - INCLUDES DEPENDENTS ALLOWANCE



## COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

STATE AWW MULTIPLE*			MINIMUM WBA WITH DEPENDENTS			MINIMUM WBA WITH NO DEPENDENTS								
RANK	STATE	MULT	RANK	STATE	MULT	RANK	STATE	WBA	RANK	STATE	WBA	RANK	STATE	WBA
1	N. DAK	67.0	26	ILL	50.0	1	IND	\$35	26	OHIO	\$16	1	IND	\$35
2	ARK	66.7	27	KY	50.0	2	R. I.	\$31	27	OKLA	\$16	2	CALIF	\$30
3	HAWAII	66.7	28	NEV	50.0	3	CALIF	\$30	28	ALA	\$15	3	OREGON	\$28
4	IOWA	66.7	29	N. J.	50.0	4	OREGON	\$28	29	ARIZ	\$15	4	GA	\$27
5	LA	66.7	30	WASH	50.0	5	GA	\$27	30	ARK	\$15	5	R. I.	\$26
6	N. C.	66.7	31	WYO	50.0	6	COLO	\$25	31	ILL	\$15	6	COLO	\$25
7	PA	66.7	32	ALA	0.0	7	KANSAS	\$25	32	MO	\$15	7	KANSAS	\$25
8	S. C.	66.7	33	ALASKA	0.0	8	ALASKA	\$23	33	N. C.	\$15	8	WISC	\$23
9	W. VA	66.7	34	ARIZ	0.0	9	WISC	\$23	34	N. DAK	\$15	9	DEL	\$20
10	WISC	66.7	35	CALIF	0.0	10	CONN	\$20	35	TEXAS	\$15	10	IOWA	\$20
11	UTAH	65.0	36	FLA	0.0	11	DEL	\$20	36	VT	\$15	11	N. J.	\$20
12	MINN	62.0	37	GA	0.0	12	IOWA	\$20	37	N. H.	\$14	12	N. Y.	\$20
13	S. DAK	62.0	38	IND	0.0	13	MASS	\$20	38	TENN	\$14	13	VA	\$20
14	COLO	60.0	39	MD	0.0	14	N. J.	\$20	39	W. VA	\$14	14	S. DAK	\$19
15	CONN	60.0	40	MICH	0.0	15	N. Y.	\$20	40	MD	\$13	15	ALASKA	\$18
16	DEL	60.0	41	MISS	0.0	16	VA	\$20	41	KY	\$12	16	MINN	\$18
17	IDAHO	60.0	42	MO	0.0	17	S. DAK	\$19	42	MONT	\$12	17	IDAHO	\$17
18	KANSAS	60.0	43	NEB	0.0	18	MICH	\$18	43	NEB	\$12	18	N. MEX	\$17
19	MONT	60.0	44	N. H.	0.0	19	MINN	\$18	44	FLA	\$10	19	WASH	\$17
20	R. I.	60.0	45	N. MEX	0.0	20	PA	\$18	45	LA	\$10	20	MICH	\$16
21	VT	60.0	46	N. Y.	0.0	21	IDAHO	\$17	46	MISS	\$10	21	NEV	\$16
22	MASS	57.5	47	OHIO	0.0	22	MAINE	\$17	47	S. C.	\$10	22	OKLA	\$16
23	OKLA	55.0	48	TENN	0.0	23	N. MEX	\$17	48	UTAH	\$10	23	ALA	\$15
24	OREGON	55.0	49	TEXAS	0.0	24	WASH	\$17	49	WYO	\$10	24	ARIZ	\$15
25	MAINE	52.0	50	VA	0.0	25	NEV	\$16	50	HAWAII	\$5	25	ARK	\$15

\* AWW=AVG. WEEKLY WAGE; FOR CALCULATING MAX WEEKLY BENEFIT AMOUNT

## COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

## MAXIMUM DURATION

RANK	STATE	DUR	RANK	STATE	DUR
1	IOWA	39	26	MD	26
2	UTAH	36	27	MICH	26
3	WISC	34	28	MINN	26
4	MASS	30	29	MISS	26
5	N. MEX	30	30	MO	26
6	PA	30	31	MONT	26
7	WASH	30	32	NEB	26
8	ALASKA	28	<u>33</u>	<u>NEV</u>	<u>26</u>
9	LA	28	34	N. H.	26
10	ALA	26	35	N. J.	26
11	ARIZ	26	36	N. Y.	26
12	ARK	26	37	N. C.	26
13	CALIF	26	38	N. DAK	26
14	COLO	26	39	OHIO	26
15	CONN	26	40	OKLA	26
16	DEL	26	41	OREGON	26
17	FLA	26	42	R. I.	26
18	GA	26	43	S. C.	26
19	HAWAII	26	44	S. DAK	26
20	IDAHO	26	45	TENN	26
21	ILL	26	46	TEXAS	26
22	IND	26	47	VT	26
23	KANSAS	26	48	VA	26
24	KY	26	49	W. VA	26
25	MAINE	26	50	WYO	26

## MINIMUM DURATION

RANK	STATE	DUR	RANK	STATE	DUR
1	PA	30	26	TENN	12
2	CONN	26	27	VA	12
3	HAWAII	26	28	ALA	11
4	ILL	26	29	MAINE	11
5	MD	26	30	MICH	11
6	N. H.	26	<u>31</u>	<u>NEV</u>	<u>11</u>
7	N. Y.	26	32	WYO	11
8	VT	26	33	ARK	10
9	W. VA	26	34	FLA	10
10	OHIO	26	35	IDAHO	10
11	N. MEX	18	36	IOWA	10
12	N. DAK	18	37	KANSAS	10
13	DEL	17	38	OKLA	10
14	NEB	17	39	S. C.	10
15	KY	15	40	S. DAK	10
16	N. J.	15	41	UTAH	10
17	ALASKA	14	42	GA	9
18	MINN	13	43	MASS	9
19	MONT	13	44	OREGON	9
20	N. C.	13	45	TEXAS	9
21	ARIZ	12	46	MO	8
22	CALIF	12	47	WASH	8
23	LA	12	48	COLO	7
24	MISS	12	49	IND	4
25	R. I.	12	50	WISC	1

## COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

## STATE TAX BASE

RANK	STATE	BASE	RANK	STATE	BASE
1	ALASKA	10000	26	IND	4200
2	HAWAII	9300	27	KANSAS	4200
3	UTAH	8800	28	KY	4200
4	IDAHO	8400	29	LA	4200
5	OREGON	8000	30	MAINE	4200
6	WASH	7800	31	MD	4200
7	CALIF	7000	32	MASS	4200
8	MINN	6500	33	MISS	4200
9	NEV	6500	34	NEB	4200
10	ARIZ	6000	35	N. H.	4200
11	ARK	6000	36	N. MEX	4200
12	CONN	6000	37	N. Y.	4200
13	GA	6000	38	N. C.	4200
14	IOWA	6000	39	N. DAK	4200
15	WISC	6000	40	OHIO	4200
16	N. J.	5800	41	OKLA	4200
17	MICH	5400	42	PA	4200
18	ALA	4800	43	S. C.	4200
19	MONT	4800	44	S. DAK	4200
20	R. I.	4800	45	TENN	4200
21	MO	4500	46	TEXAS	4200
22	COLD	4200	47	VT	4200
23	DEL	4200	48	VA	4200
24	FLA	4200	49	W. VA	4200
25	ILL	4200	50	WYO	4200

## MAXIMUM COST PER PERSON\*

RANK	STATE	COST	RANK	STATE	COST
1	ALASKA	\$480.00	26	OHIO	\$180.60
2	MINN	\$390.00	27	KY	\$176.40
3	N. J.	\$359.60	28	N. DAK	\$176.40
4	MICH	\$356.40	29	N. H.	\$174.30
5	CALIF	\$343.00	30	ARIZ	\$174.00
6	OREGON	\$320.00	31	S. C.	\$172.20
7	WISC	\$312.00	32	ILL	\$168.00
8	IDAHO	\$302.40	33	PA	\$168.00
9	IOWA	\$282.00	34	TENN	\$168.00
10	HAWAII	\$279.00	35	TEXAS	\$168.00
11	CONN	\$270.00	36	WYO	\$162.12
12	ARK	\$264.00	37	NEB	\$155.40
13	UTAH	\$246.40	38	COLO	\$151.20
14	GA	\$241.80	39	KANSAS	\$151.20
15	R. I.	\$240.00	40	MD	\$151.20
16	WASH	\$234.00	41	N. MEX	\$151.20
17	NEV	\$227.50	42	MONT	\$148.80
18	N. Y.	\$218.40	43	MO	\$144.00
19	MASS	\$214.20	44	IND	\$138.60
20	MAINE	\$210.00	45	LA	\$138.60
21	VT	\$210.00	46	W. VA	\$138.60
22	N. C.	\$197.40	47	MISS	\$113.40
23	ALA	\$192.00	48	OKLA	\$113.40
24	DEL	\$189.00	49	S. DAK	\$113.40
25	FLA	\$189.00	50	VA	\$113.40

\* TAX BASE TIMES MAX TAX RATE

## COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

## AVERAGE TAX RATE\*

## MAXIMUM TAX RATE\*\*

## MINIMUM TAX RATE\*\*

RANK	STATE	RATE	RANK	STATE	RATE	RANK	STATE	RATE	RANK	STATE	RATE	RANK	STATE	RATE	RANK	STATE	RATE
1	MASS	4.1	26	N. DAK	2.2	1	CONN	6.0	26	NEV	3.5	1	MASS	3.90	26	IDAHO	0.90
2	R. I.	3.9	27	WYO	2.2	2	MINN	6.0	27	R. I.	3.4	2	HAWAII	3.50	27	IOWA	0.90
3	ALASKA	3.7	28	FLA	2.1	3	VT	5.0	28	ARIZ	3.3	3	R. I.	3.20	28	MINN	0.90
4	MICH	3.7	29	S. C.	2.1	4	ALASKA	4.8	29	MD	3.2	4	MONT	3.10	29	N. DAK	0.90
5	CALIF	3.6	30	WISC	2.1	5	MAINE	4.7	30	ARK	3.1	5	WASH	3.00	30	VA	0.85
6	N. Y.	3.5	31	MD	2.0	6	MASS	4.7	31	MONT	3.1	6	MD	2.80	31	MICH	0.80
7	N. J.	3.4	32	ARIZ	1.9	7	MICH	4.6	32	GA	3.0	7	N. MEX	2.70	32	FLA	0.70
8	OREGON	3.3	33	COLO	1.9	8	OHIO	4.6	33	LA	3.0	8	OREGON	2.60	33	N. H.	0.70
9	NEV	3.2	34	ILL	1.9	9	CALIF	4.5	34	WASH	3.0	9	MAINE	2.40	34	ALA	0.50
10	MAINE	3.1	35	LA	1.9	10	DEL	4.5	35	IND	2.9	10	ALASKA	2.30	35	ARK	0.50
11	CONN	3.0	36	N. MEX	1.9	11	FLA	4.5	36	UTAH	2.9	11	MISS	2.10	36	MO	0.50
12	HAWAII	3.0	37	W. VA	1.9	12	TEXAS	4.2	37	COLO	2.7	12	COLO	1.80	37	N. C.	0.50
13	WASH	3.0	38	ALA	1.8	13	WISC	4.2	38	IDAHO	2.7	13	DEL	1.60	38	WISC	0.50
14	PA	2.9	39	ARK	1.8	14	WYO	4.1	39	KY	2.7	14	CONN	1.50	39	KY	0.40
15	MD	2.8	40	GA	1.8	15	N. J.	4.1	40	MISS	2.7	15	N. Y.	1.50	40	LA	0.40
16	NEB	2.6	41	IND	1.8	16	ALA	4.0	41	NEB	2.7	16	UTAH	1.50	41	TENN	0.40
17	DEL	2.5	42	MINN	1.8	17	ILL	4.0	42	N. C.	2.7	17	WYO	1.47	42	IND	0.30
18	KY	2.5	43	IDAHO	1.7	18	OREGON	4.0	43	N. DAK	2.7	18	CALIF	1.40	43	TEXAS	0.30
19	N. H.	2.5	44	OKLA	1.7	19	PA	4.0	44	OKLA	2.7	19	S. C.	1.30	44	ARIZ	0.10
20	IOWA	2.3	45	UTAH	1.7	20	N. Y.	3.9	45	S. C.	2.7	20	N. J.	1.20	45	ILL	0.10
21	KANSAS	2.3	46	TENN	1.6	21	IOWA	3.6	46	S. DAK	2.7	21	OKLA	1.20	46	NEB	0.10
22	OHIO	2.3	47	N. C.	1.4	22	KANSAS	3.6	47	TENN	2.7	22	NEV	1.10	47	GA	0.06
23	VT	2.3	48	VA	1.2	23	MD	3.6	48	VA	2.7	23	OHIO	1.10	48	KANSAS	0.00
24	MISS	2.2	49	S. DAK	1.0	24	N. MEX	3.6	49	W. VA	2.7	24	PA	1.00	49	S. DAK	0.00
25	MONT	2.2	50	TEXAS	0.6	25	HAWAII	3.5	50	N. H.	2.4	25	VT	1.00	50	W. VA	0.00

\* 1976 ESTIMATED DATA

\*\* FOR POSITIVE BALANCE EMPLOYERS



COMPARISON OF SIGNIFICANT U I DATA BY STATE

PREPARED BY ESR - U I RESEARCH  
FEBRUARY 1977

AVERAGE WEEKLY WAGE\*

AVERAGE BENEFIT COST RATE\*\*

RANK	STATE	WAGE	RANK	STATE	WAGE	RANK	STATE	RATE	RANK	STATE	RATE
1	ALASKA	\$401.80	26	IOWA	\$176.50	1	R. I.	2.21	26	KY	0.90
2	MICH	\$219.08	27	KY	\$173.33	2	N. J.	1.97	27	LA	0.88
3	N. Y.	\$214.70	28	FLA	\$172.01	3	MASS	1.92	28	ARIZ	0.87
4	CONN	\$210.62	29	VA	\$171.23	4	VT	1.86	29	MD	0.80
5	ILL	\$210.17	30	GA	\$169.93	5	NEV	1.81	30	MO	0.79
6	WASH	\$209.94	31	OKLA	\$169.02	6	ALASKA	1.77	31	ALA	0.78
7	N. J.	\$206.48	32	KANSAS	\$169.00	7	WASH	1.76	32	W. VA	0.74
8	DEL	\$203.33	33	UTAH	\$168.78	8	MICH	1.65	33	NEB	0.73
9	CALIF	\$202.58	34	IDAHO	\$165.35	9	CONN	1.64	34	OHIO	0.73
10	OHIO	\$197.78	35	ALA	\$165.27	10	HAWAII	1.64	35	TENN	0.71
11	W. VA	\$191.76	36	TENN	\$165.25	11	MAINE	1.46	36	ILL	0.69
12	IND	\$190.01	37	R. I.	\$165.00	12	CALIF	1.41	37	KANSAS	0.69
13	NEV	\$186.45	38	PA	\$163.62	13	PA	1.39	38	S. C.	0.66
14	OREGON	\$186.29	39	MONT	\$161.98	14	N. Y.	1.36	39	GA	0.65
15	WYO	\$184.06	40	NEB	\$160.53	15	OREGON	1.30	40	IND	0.65
16	WISC	\$183.50	41	N. MEX	\$160.22	16	DEL	1.29	41	OKLA	0.59
17	MASS	\$183.41	42	VT	\$158.65	17	MONT	1.26	42	FLA	0.57
18	COLO	\$183.29	43	N. DAK	\$158.36	18	IDAHO	1.10	43	S. DAK	0.53
19	MINN	\$182.94	44	N. C.	\$158.19	19	MINN	1.03	44	IOWA	0.51
20	MO	\$182.14	45	N. H.	\$158.18	20	N. MEX	1.01	45	COLO	0.48
21	MD	\$182.00	46	S. C.	\$153.72	21	UTAH	1.00	46	N. C.	0.47
22	HAWAII	\$180.36	47	MAINE	\$151.84	22	N. H.	0.97	47	MISS	0.45
23	ARIZ	\$180.35	48	ARK	\$149.13	23	N. DAK	0.95	48	WYO	0.32
24	LA	\$179.13	49	MISS	\$147.35	24	ARK	0.94	49	VA	0.30
25	TEXAS	\$178.92	50	S. DAK	\$142.30	25	WISC	0.92	50	TEXAS	0.27

\* COVERED EMPLOYMENT 1975 - INCLUDES REIMBURSABLE WAGES

\*\* BENEFIT PAYMENTS AS A PERCENT OF TOTAL WAGES - BENEFITS EXCLUDE EXTENDED BENEFITS - 1974 DATA