

SENATE TAXATION COMMITTEE
MEETING OF MARCH 10, 1977

The meeting was called to order at 1:50 p.m. by Chairman Bryan. The following members were present:

Senators Norman Ty Hilbrecht, Floyd Lamb, Gary Sheerin and Richard Bryan.

Senators Norman Glaser and Carl Dodge were excused.

Chairman Bryan announced that the two bills under consideration were:

SB 16 Provides for submission at the next general election of question proposing certain changes in Sales and Use Tax law, and

SB 243 Provides rebate of sales tax on food to persons of limited income.

Senator Bryan called on Mrs. Midgene Spatz, of the Nevada Hunger Task Force, to speak.

Mrs. Spatz read a letter from the Clark County Welfare Rights Organization which stated SB 243 was unworkable and urged the passage of SB 16. The letter is attached.

Mrs. Spatz said the main point with the bills is the target group. SB 243 provides rebate for persons with income under \$6,000. Based on Nevada population of 628,000, that would amount to 104,248 who would be served. This is 1/6 of the population based on 100 per cent participation. She added it is a foregone conclusion that 100 per cent would not participate because of the application process.

In contrast, the target group of SB 16 would be doubled, Mrs. Spatz stated. One-third of the population would benefit, based on the fact that more than 220,000 Nevadans have incomes of less than \$10,000.

She added these benefits could be received without making application, without administrative costs and a deficit to the state. Also, 100 per cent of the target group would be reached.

Mrs. Spatz admitted that SB 16 narrows the tax base. She added that sales tax will increase in the future and the economically disadvantaged would have an increased burden. If the sales tax on food was removed, these people would not have to pay tax on an essential item--food.

Mrs. Spatz said not to lose sight that SB 16 is only requesting the opportunity for voters to express themselves on the ballot.

She questioned the definition of household income in SB 243 and expressed concern that a minor's income would be included in it.

Mrs. Spatz stated the rebates in SB 243 was a dis-incentive factor whereas a family with more income benefits less. She felt this is a double standard because objection is raised when applied to incomes above \$10,000.

She said her talks with several senior citizens groups indicated that they were not overwhelmingly in favor of SB 243. They are disinterested because of the small amount of rebate and the application process.

Senator Lamb asked Mrs. Spatz if she felt that as taxes rise, it would put more pressure on the tax base to individuals and the state.

Mrs. Spatz replied that low income families spend smaller proportions on their income on items that would still be taxable under SB 16 because they spend 48 per cent of their total income on food.

Senator Lamb stated the area that bothers everyone is what's going to happen to the tax base.

Senator Hilbrecht stated that imperatives such as schools and local governments might require legislation to consider raising taxes. You can carve 30 per cent of the tax sources and you are confronted with a \$20 million deficit in a local government district, then you have to raise the tax higher. You're not talking about raising the tax 1/2 cent to four cents, but from one cent to five cents. That's what is meant by compressing the tax base. Those are the number of items you have to load with the tax burden.

Mrs. Spatz said other sources of revenue that aren't as hurtful to the people should be looked at.

Senator Hilbrecht stated the intention of SB 243 was to give back every dollar spent. Under SB 16 they don't get back every tax dollar they would pay for food tax because when they buy clothing, which is also a necessary item, they would pay higher taxes on that. You have to deduct the benefit of food tax area from that increased tax they are going to pay for other necessities.

Senator Hilbrecht explained, if someone is earning \$3,000 a year, the statistics demonstrate they actually spend \$21 a year in taxes on food. If Sb 16 were the law, they would no longer be spending that \$21 but would be spending \$7 or \$8 more for money they spent on clothing and other items that are also necessary. Rather than getting back the \$21, they would actually be getting back something less.

Mrs. Spatz said that fact has to be conceded but it must be remembered that the people eligible for the \$21, only a small percentage of those people will actually get it because they are not going to know how to go after it. How are you going to publicize it?

Senator Hilbrecht replied it has been recommended that the State Tax Department handle that. One suggestion is to prepare decals to be placed on every cash register in food stores. The decals would indicate eligibility requirements and where forms are available.

Mrs. Spatz asked where the forms would be available.

Senator Hilbrecht replied that it would be up to the Tax Department. It was decided to leave that flexible to better deal with the need.

Senator Lamb asked Mrs. Spatz where she sees an increase in taxes should be put.

Mrs. Spatz said there may be some luxury items that an excise tax could be attached to when absolutely necessary.

Judy Merryweather, of the Washoe County Legal Service, stated that there are still people who don't know about the Federal Food Stamp Program and the paper work and regulations of it are overwhelming. She questioned whether it could be expected for people to know of and understand the rebate proposal under SB 243.

She added that a family of four spends \$7 per month on food taxes. With 24,000 indigent people in Washoe County, the \$7 tax savings per month would be meaningful.

Jerome Scott of Home, Inc. of Las Vegas, said he also is concerned with the definition of household income. He also stated he sees a possibility of abuse with the waiver of confidentiality in SB 243. He said the bill puts an adverse burden on the citizen because of the application process.

Mr. Scott stated only about 40 per cent of those eligible participate in the food stamp program. He found in a survey he made that out of 175 people contacted only 63 were aware of a food stamp program. SB 243 will be the same sort of thing.

Mr. Scott said the tax base would be narrowed under SB 16. He did not know where this could be made up but he felt there should be another way to make the financial base for the state without putting a tax on food.

He cited the provision in SB 243 that states if a check is sent to a place where the person has moved, the money will not be forwarded. Income taxes are forwarded, why not forward the sales tax?

Mr. Scott said he supported SB 16 because it will save the people \$20 million. The \$20 million that people are not paying for sales taxes will be used in the community.

He spoke against SB 243 because it was too cumbersome. It calls for undue burden on the citizen it is supposed to help.

Senator Bryan asked Mr. Scott his estimation of the participation level under the rebate program based on working with the food stamp program.

Mr. Scott replied it would be much lower. He said it would require a very comprehensive effort to notify the people of the rebate program. He was not optimistic that many people could be reached.

Daisy Talvitie, from the League of Women Voters, said that organization continues to support SB 16 as the best approach to the alleviation of problems related to sales tax on food and medicines. One basic reason for their support is that it provides relief without sacrificing revenues to the state as there is a built-in mechanism for recovery. More importantly, it recognizes the human factor. SB 243 ignores that human factor.

People of low-income are constantly subjected to the invasion of privacy by the necessity to fill out forms, waive the confidentiality of those forms, subjected to investigation and embarrassment should they happen to make an error while having no intention of committing fraud, she said. In some instances these procedures are necessary because there is no other solution, but in the case of exemption of tax on food it is not necessary.

Orvis E. REil, Vice Chairman of the Joint Legislative Committee of the NRTA/AARP, stated his committee with reservations supported SB 16. The reservation made was if it could be shown that the revenue lost from food taxes could be made up. The reservation was made because it is felt that schools may be drained of money needed.

Nancy Lange, from Operation Life, Inc. and the Clark County Welfare Rights Organization, read a letter from Operation Life, Inc. which urged defeat of SB 243 and urged passage of SB 16. The letter is attached.

Ms. Lange addressed the following questions regarding SB 243:

1--What is the definition of the preceding fiscal year: Does it go from January to January or July to July? If it goes from July to July, it creates a double-accounting system for the person applying.

2--How will you verify the income from July to July?

3--Does the \$6,000 maximum level apply to the compensation received cited in Section Four. lines 17-21?

4--Why not use the Federal Department of Labor statistics for determining low-income families? In many instances, families with incomes exceeding the \$6,000 maximum level are much more poverty stricken and, therefore, in greater need of a possible financial break from tax relief than a single person with a gross income of \$6,000.

5--How are you going to check additional sources of income people might have which they do not declare in the application process?

6--How much will it cost to prosecute these people, and what will the consequences be for the person found guilty?

She also stated that families are spending more than \$21 per year on sales tax on food. She said a more realistic figure is needed for the rebate.

Senator Hilbrecht answered that the fiscal year goes from July to July. That's the way the state runs its fiscal accounting system. There is already a mechanism for verifying income which is used for the Senior Citizen Property Relief Tax. Investigators aren't hired to go out in the field.

He stated, regarding the definition of household income, the same standards that the IRS uses is used in this bill. A person could justify that by making a copy of their income tax return or by filling out an affidavit. As far as the reprisals of misrepresenting income, it is spelled out in Section 14.

Senator Hilbrecht stated the figures Ms. Lange uses do not comport with the figures that we have been supplied.

Ms. Lange asked if child support, which the ex-husband is not paying, must be included in household income.

Senator Hilbrecht stated that the affidavit would be relied upon and the only way it would be challenged would be if a judgment is received to make up that money.

Daryl E. Capurro, of the Nevada Franchised Auto Dealers Association, stated his organization preferred the approach of SB 243 because it does not drastically revise the collection procedure now employed nor does it result in dislocation relative to the actual application of the sales tax.

Mr. Capurro also stated the effect of increasing the sales tax on items other than food for human consumption and, particularly on high ticket items such as automobiles and furniture, would substantially increase the selling burden of the merchant.

He stated he agreed with Senator Hilbrecht that the provisions of SB 243 would be more to the benefit of the low income person than the benefits provided by SB 16.

Mr. Jim Lien, Deputy Director of the Department of Taxation, stated that the cost figures projected make an assumption in Section Four that are not there. In talking with the Deputy Attorney General, he indicated that Sections Three and Four stand by themselves; and, therefore, persons with incomes exceeding \$6,000 could qualify under either of those sections.

Mr. Lien stated the definition of income excludes refunds such as tax refunds, child support payments. He added that gifts of cash are not auditable.

He said that publicizing is always a problem. One month prior to the start of the program applications would be placed in every grocery store in Nevada. Every agency in Nevada that deals with low income families would also have forms.

Mr. Lien said a 55 per cent participation rate has been projected. A cost of \$1,550,000 per year to handle the rebate program based on the 55 per cent participation. A 650,000 population figure has been used.

He said the additional administrative costs of the program would be \$21,618. He emphasized this is an additional cost which would be added on the existing Senior Citizens program.

He said the rebate figure of \$21 was arrived at by using the Welfare Department's statistics.

Senator Sheerin asked if the old schedule of \$18 rebate had been updated.

Mr. Lien replied the information sheet at the last meeting was based on 100 per cent participation to give an idea of what the maximum would be. That has since been modified to reflect new rates.

Senator Sheerin said he feels compassion about people getting hungry on a monthly basis rather than on a yearly basis. If the administration costs of the rebate were translated to a monthly basis from a yearly basis, would that increase the administration cost 12 times?

Mr. Lien answered it would cost something less than 12 times that figure, but could not give an exact estimate. He felt the figure would be around 50 per cent.

Senator Sheerin asked if income tax returns would be relied upon.

Mr. Lien replied that the program is on a fiscal year basis rather than a calendar year basis. He confirmed that a separate

affadavit would be relied upon. He said the application and affadavit would be contained in one page.

Senator Hilbrecht asked what is the participation rate of the Senior Citizens program.

Mr. Lien replied it is in excess of 60 per cent. A difference in the participation rate between the two programs may be that, under the Senior Citizens program, a person can call the Assessor's Office and have the form mailed to him. He said participation would be higher than the Food Stamp program because it does not require frequent transportation to complete the application process.

Senator Lamb asked for a clarification of Mr. Lien's statement that someone earning over \$6,000 per year could still qualify for the rebate program.

Mr. Lien explained that under Sections Three and Four, a person receiving compensation for a full disability under NIC or through an equivalent body in another jurisdiction means that that person could be drawing that disability and his wife could be earning \$15,000 per year and he would still qualify because he meets the criteria of Section Three. The Attorney General says that Section Three stands by itself. It is not effected by paragraphs one or two.

Senator Lamb asked if that should be cleaned up.

Senator Hilbrecht replied that this was an exception.

Senator Lamb asked what would have to raise the sales tax to to make up for the \$1,034,000 lost under SB 16.

Mr. Lien indicated that what normally would be the 2 per cent tax would have to be raised another 1.2 per cent.

Senator Bryan asked Mr. Lien to take the committee through his analysis.

Senator Hilbrecht asked if Mr. Lien would begin by telling what the gross loss would be and how the bill proposes to make it up.

Senator Lamb indicated he wanted Mr. Lien to state what the sales tax would have to be for there to be nor burden on the General Fund.

Senator Bryan interjected that since Mr. Lien had already answered questions on SB 243, to let him talk on SB 16 first.

Mr. Lien could not answer the question without making a calculation. He said SB 16 was amended to make changes in it to more closely approximate the fiscal impact of removing the sales

tax on food. The memorandum of February 24 is still applicable.

Senator Bryan asked Mr. Lien to highlight the assumptions contained in the February 24th memorandum.

Mr. Lien stated that the tax rate, in order to be aligned more evenly to the 4 per cent, included the assumption of added revenue for the recipients of CCRT. In an attempt to reduce the amount of loss to the General Fund, which had been projected at \$1,043,000, adjustments were made which would reduce the collection allowance from 2 per cent to 1 per cent on the state 2 per cent tax because of the increased amount of tax rate.

Senator Sheerin asked if the merchant would lose dollars from the reduced collection allowance.

Mr. Lien replied the merchant would not be able to keep as many dollars. It is debatable whether he would lose money.

He indicated the other major change was the amount of administrative fee charged to the CCRT. You would now be transferring 1.5 per cent to the General Fund. Because of the increase of tax from .5 to .6, the cities and counties still realize approximately \$900,000 more under the new rate than they did under the old rate.

Senator Bryan asked what would be the bottom line of fiscal impact under SB 16.

Mr. Lien replied the General Fund has a loss of \$1,034,511, the Local School Support Tax has a loss of \$17,500 and the County-Cities gain \$936,000. This means a change from a 4 per cent tax leaves the entire three taxes \$110,000 dollars short of what they would be collecting under the present system.

Senator Lamb stated that the General Fund loss is important. Taking the categories individually, the loss is great. Putting it together, the impact is not that great. Would you recommend cutting back the amount going to the cities?

Mr. Lien indicated that could be done. It would be a determination of the rate adjustment to reflect that. He said the \$936,000 gain by the cities and counties would not offset their revenue loss under the inventory tax repeal. The majority of the inventory tax falls to the cities. It would still be short a little over \$1.2 million.

Senator Bryan asked what other changes were made on SB 16 as amended.

Mr. Lien replied the third change was the removal of the

definition of the food for human consumption and strictly listing the exemption or exception to what are foods for human consumption to avoid getting into a definition problem. There was an expansion for food under prepared food to cover the grocery stores and other stores as well as fast food outlets because they also prepare fast food.

Senator Sheerin asked Mr. Lien to explain the percentage of people who would gain under the two bills.

Mr. Lien explained that 100 per cent of the population would gain from SB 16. With SB 243, about 25 per cent of the public and only 55 per cent of that public would participate.

Senator Bryan stated if there was a higher rate of participation under SB 243 than your projected 55 per cent, then the impact would be greater.

E. L. Newton, of the Nevada Taxpayers Association, said the NTA, after some 54 years of trying to reduce taxes, faces bills which are billed as tax reduction bills that they cannot support. The principal reason for their lack of support is that they are not tax reduction bills. They are tax shift bills. These bills do nothing for Nevada's position as the sixth most expensive state and local government apparatus in the United States. We have over-reacted to the heart-warming speeches that have been made on behalf of the poor. We have spent six years now providing tax relief for that group of people at the expense of all the rest of the people. He submitted tables on the net income basis of coupon issuance under the Food Stamp program.

Senator Lamb asked if the law would have to be changed to distribute the excess monies under SB 16.

Mr. Lien replied the law would not have to be changed. Only the rate of distribution is changed.

Senator Gojack criticized the committee if this is going to be a political exercise, only the kill the bill in committee. Replying to Newton's comments on over-reaction, she stated she would like to see evidence of it.

Senator Gojack questioned defining the head of the household in SB 243 as the husband in the case of a married couple. She thought it was going to be income, who was actually providing the greatest source of income.

She stated that other tax sources, such as gaming, should be investigated.

Senator Gojack criticized the fiscal accounting system under SB 243 and stated that the participation level was going to be low. Her notes on the sales tax rebate plans, the food stamp program, the first reprint of SB 243 and letters received from constituents are attached.

She said it seems through the rebate tax that it will not cost the state anything. This is false. Under SB 16, there is very little cost to the state. Further research indicates that even that loss could be overcome and could end up with a profit if all but .5 per cent of the collection allowance now given to the merchants was eliminated.

She said again that she did not want to play games with the bill. If the bill is worth considering, let's really consider it. If not, let's kill it. Let's not pretend that we're going to try to do anything.

Senator Bryan stated that he is seriously considering the bill

Senator Lamb said that he is too, but he is concerned about the tax base, the loss of money on SB 16 and the cost of SB 243.

Senator Gojack explained why her name was on both bills SB 16 and SB 243. She didn't want anyone in anyway to think that she did not support the concept of removing the tax on food. Now she is finding it more and more difficult, if not impossible to support SB 243.

Senator Hilbrecht, as sponsor of SB 243, said he shares Senator Gojack's feelings and objectives. He stated why he feels a rebate program is better. He feels frustrated because he prefers to see that people who really are in need and have the right to expect this kind of help, getting that help. My research indicates that we are not talking about 100 per cent of the people in Nevada who are really disturbed about paying a tax on food. He wanted to make it clear that games were not being played.

Fred Davis, lobbyist for the Greater Reno Chamber of Commerce, read a legislative news letter sent to the members of the Washoe County delegation dated February 4, 1977. The letter, in regard to AB 11 and SB 16, said there are alternate and less costly solutions to the problems addressed by these bills. It suggested consideration of some form of minimum income level proveable by submission of a copy of income tax return or acceptable proof of such level, followed by a flat rebate to cover the average cost of taxes on food and drugs. It seems this would properly compensate the low income, fixed income people without disrupting the existing mechanism for collecting the sales tax. This would also allow Nevada to benefit from what sales tax is now generated by those transient and tourist people coming into the state.

Robert Rose, president elect of Nevada State Education Association, stated he stood by his previous remarks in the February 24, 1977 meeting.

Mrs. Helen Blair, from the AARP/NRTA, stated she could accept SB 16 if another way was found to raise the money that was lost.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Colleen Crum
Colleen Crum, Secretary

APPROVED:

Richard H. Bryan
Richard H. Bryan, Chairman

PLEASE PRINT

GUEST REGISTER

TAXATION / COMMITTEE

DATE: March 10, 1977

THOSE WISHING TO TESTIFY SHOULD IDENTIFY THEMSELVES BEFORE GIVING TESTIMONY.....

✓ NAME	DO YOU WISH TO TESTIFY	BILL NO.	REPRESENTING
JUDY MERRYWEATHER	YES	SB 16	WASHIE LENOX SERVICE
Jerome Scott	yes	SB 16	HOME INC. LAS VEGAS
STANLEY STUCKER	NO		NORTH LAS VEGAS
Daisy Talarice	yes	SB 16 SB 243	League of Women Voters
WIS E. Reil	?	SB 16 SB 243	NRTA/AARP - Nevada Joint State Legislative Committee
NANCY LANGE	YES	SB 16 SB 243	OPERATION LIFE, INC. AND Clark County Welfare Rights Org. + Myself.
MIDGENE SPATZ	YES	" "	NEVADA HUNGER TASK FORCE
Daryl E. Capurro	YES	SB 243 SB 16	NEVADA FRANCHISED AUTO DEALERS ASSOCIATION
E.L. Newton	yes	RS 243 14	Nevada Taxpayers Association



CLARK COUNTY WELFARE RIGHTS ORGANIZATION

Joyce Broussard
President

ELOISE RUSSELL
Vice President

ESSIE HENDERSON
Treasurer

ALVERSA BEALS
Secretary

DOROTHY POOL
Office Manager

400 WEST JACKSON • LAS VEGAS, NEVADA 89106

(702) 648-0012

March 9, 1976

Senate Committee on Taxation
Legislative Building
Carson City, Nevada

Dear Senators:

Clark County Welfare Rights Organization sees an enormous problem with SB 243. From the standpoint of those low-income, poverty level families for whom this bill is intended to bring some measure of tax relief, we feel that it is impractical and unworkable for the following reasons:

1. There are numerous families whose income exceeds the \$6000. limit per year, yet are still poverty stricken and who truly need some measure of financial help. These would not even be eligible under SB 243.
2. Our experience with poverty level families has shown that persons with income levels of \$3000. and below would not know how to even begin the application process under SB 243, let alone actually apply. In their minds, the small rebate would hardly make it seem worthwhile to undergo an application process almost equal that for Food Stamps or Welfare. The time allowed for application (one month fully a year after the money was spent originally), the endless hassle of eligibility verification, and the fact that the actual rebate doesn't equal the amount spent, would "turn them off." We know from experience that it takes an extensive amount of outreach and education of the participants as to filling out the paper work and ensuring that all their documentation is in order to administer similar programs.
3. SB 16 proposes a tax relief of some substance and does not have a built-in cost for administration. The average poor- to middle-income family spends a higher percentage of their income on necessities such as food and medication and therefore a higher percentage for sales tax on these items than those in the higher income brackets. The non-necessity items upon which

March 9, 1976

the additional .5% is proposed to be added per SB 16 would be the very items purchased by those of the higher income brackets and could be more readily absorbed by them. The lower income families would not feel the crunch of the additional .5% as readily as they do the 3.5% sales tax on food and medications.

It is our contention that by eliminating sales tax on food altogether, those low-income families will derive a real benefit, and realize it at the time of purchase, rather than waiting over a year to realize only a portion of it as proposed under SB 243. Both their food stamp dollars and real cash will stretch further to include at least one more meal per week, rather than the possible one extra meal every two months that SB 243 would allow.

4. By forcing these families to wait over a year to receive their pittance, by the hassles created in the application process, and by the mere fact that no one would know whether they were eligible or not, or even know of this program's availability, no foreseeable benefit is seen.

If you wish any statistics to substantiate the aforementioned comments, we will be happy to oblige you. We feel that SB 243 should be defeated, and SB 16 passed. Thank you.

Sincerely yours,



Joyce Broussard
President

JR/dc

Operation Life Inc.

400 W. JACKSON STREET • LAS VEGAS, NEVADA 89106 • Phone: (702) 648-0012

March 9, 1976

RUBY DUNCAN
Chairwoman

Senate Committee on Taxation
Legislative Building
Carson City, Nevada

Gentlemen:

You are considering passage of SB 243, amending the State Tax laws for a possible sales tax rebate to poverty level individuals and families. We urge the defeat of this bill and would like to share with you some of the reasons which we feel make this bill unacceptable. We would also ask you to consider the merits of SB 16, a bill which will provide genuine tax relief to all persons (particularly those low-income families you are attempting to reach under SB 243) without creating the administrative problems as proposed by SB 243.

Most of those eligible for a rebate under SB 243 will never be aware of the small refund due them. Believe me, we deal with this segment of the community daily and are aware of what it takes to reach them with the potential, beneficial programs due them currently. But even if they are made aware, their many bad experiences with governmental agencies, i.e. Welfare, Food Stamps, SSI, etc., would keep them from ever applying for it. The small refund does not even seem worth the hassle of dealing with yet another bureaucratic entity. Particularly, when the rebate doesn't equal the amount spent already the previous year -- and the refund itself won't be actually realized until more than a year later.

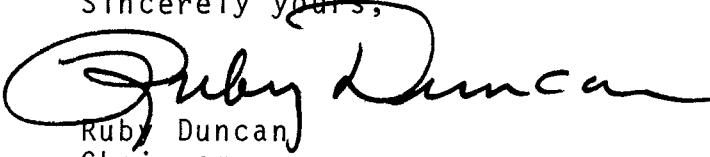
Our experience with poverty level families with incomes under \$3000. (the IRS level for filing is \$2450.), most do not file an income tax return. Therefore, how do you propose to verify all the myriad sources of income without resorting to the elaborate procedures of the Food Stamp program, for example? Just the verification of eligibility alone would amount to a bureaucratic nightmare of enormous magnitude. It would seem that to administer this program would cost more than the actual payments involved.

We question the logic behind setting up yet another bureaucracy of debatable benefit to the taxpayers of Nevada. We urge your careful reconsideration of SB 243 and a more favorable examination of the merits of SB 16.

SB 16 proposes a genuine tax relief to low income families, is fair, and does not have a built-in expense with administration.

Thank you for your attention to this most important issue.

Sincerely yours,


Ruby Duncan
Chairwoman

RD/ns1

I am Judy Merryweather of Washoe County Legal Service. As a Para-legal working in the Family Law Unit and as Department Head of the Nutrition Unit, I am vitally interested and acutely aware of the problems of low income people.

In our affluent society of today it is hard to believe that there are people, men, women and children actually going hungry. But this is a fact of life in my daily work.

Although the Federal Food Stamp Program has been enacted, there are still people who don't know about it, and the paper work and regulations tend to become overwhelming to the average person. If one does not know or understand the Food Stamp Program how then could one be expected to know of and understand the Rebate Proposal? Because food is a commodity that should be consumed daily, it would not benefit the low income person to feast one week on their rebate check and have a famine the rest of the year.

In placing the same tax on food that exists on less necessary items, such as cloths, furniture etc., we are putting an unnecessary burden on the low income person. The average family of four (4) spends approximately \$7.00 per month, tax on food items. In Washoe County alone, a recent survey shows that there are 24,000 indigent people whose monthly income for a family of four (4) is less than \$395.83. I'm sure that from this figure you will see that a \$7.00 tax savings per month could be meaningful.

Currently our country is waging a war on hunger - should Nevada not take up the battle also?

In your deliberations I urge you to be
sensitive to those less fortunate.

Thank you.



March 11, 1977

Senator Richard Bryan
Nevada State Legislature

Dear Senator Bryan:

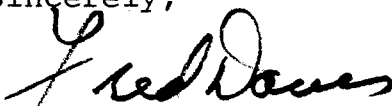
Thank you for the opportunity to appear before the Senate Tax committee in support of Senate Bill 243 as amended with the First reprint on behalf of the Greater Reno Chamber of Commerce and its 1,000 members.

The enclosed copies were requested by you for the committee's secretary.

While I did not take the time, due to the lateness of the hour and the extensive testimony previously given by others, I would like to convey to you and the other members of the committee a concern about Section 10, Paragraph 2 B, lines 37 through 40 of page 2. We would hope that some other method of determining claim legitimacy could be established other than by requiring a waiver of confidentiality, particularly with regard to Federal Income tax information, unless the waiver is given voluntarily. We are, and will continue to be, concerned about individual rights of privacy which have been eroded in many instances, particularly by the Federal Government.

Thank you.

Sincerely,


Fred Davis, Director
Economic Development.

jj
encl.

#1

February 4, 1977

The following action has been recommended by the NEVADA LEGISLATIVE ACTION committee of the GREATER RENO CHAMBER of COMMERCE, and approved by the Board of Directors on behalf of approximately 1,000 members.

AB 9
SUPPORT

Requires pupils in public high schools to complete course of study and show proficiency in basic skills as prerequisites to receiving high school diploma. Referred to Committee on Education.

The Chamber supports AB 9 with qualifications. The concept is considered essential in some form. However, there are concerns about any hidden cost to the individual school districts. These costs should be carefully evaluated regarding equipment, personnel, and other costs which might not be apparent. It is also suggested that some provision be made to prevent the evaluation tests from being the maximum standard to which students are taught.

AB 11
OPPOSE

Provides for submission at next general election of question proposing certain changes in Sales and Use Tax Law. Referred to Committee on Taxation.

The problems addressed by this Bill have alternate and less costly and complex possibilities for solution. We suggest consideration of some form of minimum income level provable by submission of copy of income tax return or acceptable proof of such level, followed by a flat rebate to cover average cost of taxes on food and drugs. It seems this would properly compensate low income and fixed income people without disrupting the existing mechanism for collecting sales tax. This method would also allow Nevada to benefit from the sales tax generated by transient and tourist business.

AB 73
OPPOSE

Makes officers of corporation personally liable for unpaid wages. Referred to Committee on Labor and Management.

This act appears to destroy existing corporate laws which have been so advantageous to the state of Nevada. It does not take into consideration company history, longevity, contribution to the economy over long periods of time or the underlying reasons for which a company might be forced into bankruptcy, such as over regulation forcing costly compliance and less productivity.

indicating compliance with regulation fostered by proliferating government agencies. The filling and filing of these forms, many of which are either unnecessary or unreasonably complex, are costly and unproductive. The end result is added cost to the consumer who often feels the merchant is overcharging for goods or services. We urge your consideration of two things. One, that it will not require a great amount of money to accomplish such a study and, two, that if the study is done and confirms the impact stated above that something positive is done with the study to alleviate the situation.

SB 16
OPPOSE

Provides for submission at next general election of question proposing certain changes in Sales and Use Tax Law. Referred to Committee on Taxation.

Same as reasons stated for opposing AB 11 on page 1.

SB 90
OPPOSE

Requires refunds to be paid for return of certain beverage containers and prohibits sale of certain beverage containers. Referred to Committee on Education, Health and Welfare and State Institutions.

This Bill was opposed during two prior Sessions. In discussing SB 90 it was felt that very little has changed to persuade a different viewpoint. This Bill still has no assurance of curing the problems it addresses. However, it is another of those Bills which ultimately wind up penalizing the consumer and adds to already high rates of inflation. It would certainly create hardships to retailers and create handling and sanitation problems. As before, we suggest the answer is in education and informational programs which we feel have a better chance of success.

SB 147
SUPPORT

Authorizes per diem and travel expenses for legislators attending pre-session orientation conferences. Referred to Committee on Legislative Functions.

It is reasonable to compensate legislators for per diem and travel to attend pre-session orientation for which compensation is not now provided. This concept of orientation has a benefit not only to the legislators, but to the entire state in allowing them to receive competent and professional briefing prior to the time the Session convenes.

Senator Mary Gojack

Carson City, Nev.

Re: S.B. 16

Dear Senator,

I applaud your efforts in attempting to remove the sales tax on food.

I do not propose to be an expert on tax legislation however it has always been my idea to eliminate food tax on such items as are normally prepared "at home" while retaining the tax on "eat out" food such as restaurants ect. If I can afford to eat out I should be able to afford the tax. (We have "eat out" 3 times
in 4 years)

My wife & I, age 73 & 74 must get by on social security & a small pension. It seems that to qualify for any assistance we must be at the starvation level as based on a family of four.

I am enclosing two recent news paper clippings regarding this subject. One of which indicates the Arizona Legislature expects to extend the act that permits "Mexican Nationals" to be exempted from the food tax as they have been for years.

Perhaps I was born in Free & Equal United States by error.

Sincerely yours

Harry Wright
2800 S. Lamb, # 243
Las Vegas, Nev. 89121

Harry Wright
2800 S. Lamb Blvd. - # 243
Las Vegas, Nevada 89121

ent to a general fund loss
of about \$1 million in 1979-80.

Taxation department
spokesmen said there would be
little difficulty administering it,
and that stores do not have
serious objections to it.

of

511 South Thompson Street
Carson City, Nevada 89701
March 9, 1977

Senator Mary Gojack
State Legislature
Carson City, Nevada 89701

Dear Senator Gojack:

I hope your SB-16 passes.

You are right all low income persons are not necessarily senior citizens, so they would not be already on record and would require more administration to find them and enroll them in a rebate program.

Dr. James Cargil, the economist was right. There is a saving as soon as the purchases passed the checkout counter at the store.

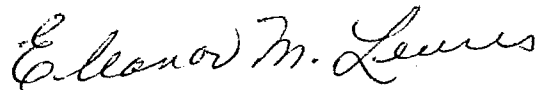
The sales tax can be four per cent paid on toilet tissue soap, dog food and imported food. I think it is cruel to make people pay a tax on something they have to have FOOD!

Other states have higher taxes on other items like cars. Old folks don't buy many cars or clothes. Lets give them a break. Lets give single mothers a break too.

You are great! Hope your bill goes to the vote of the people.

Thanks for taking an interest in your fellow men, women and children.

Yours sincerely,



Mrs. Robert G. Lewis

March 9, 1977

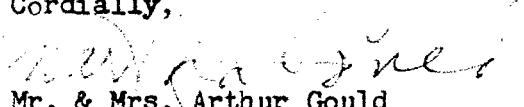
Senator Richard Bryan
Chairman
Committee on Taxation
Legislative Building
Capitol Complex
Carson City, NV 89710

Dear Senator Bryan:

It is my understanding that a hearing will be held on SB 16 and SB 243 Thursday, March 10, 1977. It will be impossible for us to attend, however, we are in support of SB 16, and of SB 243 as an immediate relief for persons with incomes of \$6000 or less. Somehow, we question taxes on such a basic necessity as food. We also feel need for the question to be posed to a vote.

We would appreciate your having our statement read into the record.

Cordially,


Mr. & Mrs. Arthur Gould
1690 W 6th Street
Reno, NV 89503

cc: Senator Gojack, Senator Wilson, Senator Foote,
Senator Raggio, Senator Young

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710



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EARL T. OLIVER, *Legislative Auditor* (702) 885-5620
ANDREW P. GROSE, *Research Director* (702) 885-5637

March 1, 1977

M E M O R A N D U M

TO: Senator Mary Gojack
FROM: Andrew P. Grose, *Research Director*
SUBJECT: Food Stamp Program

300
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P. Grose et

There were several questions on the Food Stamp Program in Nevada. The first dealt with percentage participation of eligibles.

There is no way to know how many people are theoretically eligible for food stamps. We can approximate however. We know that 11.9 percent of Nevada's families and unrelated individuals have \$5,000 or less annual income. We cannot say for sure that this income level qualifies for food stamps. It would not for a single person. On the other hand, there are families over \$5,000 annual income who would qualify. It would seem that the \$5,000 or less population is a conservative figure to estimate food stamp eligibility.

There is 11.9 percent of the population with \$5,000 or less annual income. Using 628,000 population for the 1975-76 year, that means there are 74,732 potential food stamp eligibles. The average monthly recipients of stamps was 29,542 or 39.5 percent participation.

It should be remembered that the application process for food stamps is difficult. There are extensive documentation requirements that many people simply find too burdensome to deal with. Old people quite often have transportation problems that limit their participation.

Food Stamps
Page 2

The incidence of food stamp fraud in Nevada has been quite low. From 1971 through February 1, 1977, there were five cases of agency error, five cases of client misunderstanding, 67 cases of client misrepresentation and 10 cases of outright fraud. Welfare calls a case a fraud if the evidence is sufficient to take to court. The others are called misrepresentations. The total amount from all these cases over a 6-year period has been \$389,529. Of that, \$39,258 has been recovered. That represents less than 1 percent error (including fraud and misrepresentation) per year.

The administrative costs of the food stamp program in 1975-76 were \$2,194,428. The governor is recommending a \$2,607,128 budget for 1977-78 for food stamp administration.

APG/jd

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

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CARSON CITY, NEVADA 89710



LEGISLATIVE COMMISSION (702) 885-5627

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INTERIM FINANCE COMMITTEE (702) 885-5640

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FRANK W. DAYKIN, *Legislative Counsel* (702) 885-5627
EARL T. OLIVER, *Legislative Auditor* (702) 885-5629
ANDREW P. GROSE, *Research Director* (702) 885-5637

February 22, 1977

M E M O R A N D U M

TO: Senator Mary Gojack
FROM: Andrew P. Grose, *ll* Research Director
SUBJECT: Sales Tax Rebate Plans

I have calculated the approximate costs of food sales tax rebate plans using \$10,000 as the annual income cutoff point. Each model has certain assumptions which will be spelled out.

Model I

Income maximum \$10,000
Rebate \$18 per capita (based on the tax on \$10 of food purchases per person per week)
Rebate not graduated as to income level or number of dependents

Percent of population in families of \$10,000 or less annual income, 35.4 percent (1974 Census figures).

Estimated 1976 population 628,000

Number eligible: 222.312

Cost of \$18 flat rebates: \$4,001,616

Model II

Income maximum \$10,000
Maximum rebate \$18 per capita

Sales Tax Rebate
Page 2

Graduate the rebate as follows:

Under \$3,000 income, \$18 per capita
\$3,000-\$5,000 income, \$15 per capita
\$5,000-\$7,000 income, \$12 per capita
\$7,000-\$10,000 income, \$9 per capita

Percent of population in each income category:

Under \$3,000, 4.7 percent
\$3,000-\$5,000, 7.2 percent
\$5,000-\$7,000, 9.4 percent
\$7,000-\$10,000, 14.1 percent

Using population of 628,000, number of people and cost at each category:

<u>Category</u>	<u>People</u>	<u>Cost</u>
Under \$3,000	29,516	\$531,288
\$3,000-\$5,000	45,216	\$678,240
\$5,000-\$7,000	59,032	\$708,384
\$7,000-\$10,000	88,548	\$796,932
		<u>\$2,714,844</u>

Model III

All the same assumptions as Model II except use \$18, \$13, \$8 and \$3 as the rebates. Total cost, \$1,856,996.

Model IV

All the same assumptions as Model I except graduate the \$18 rebate for successive dependents. For instance, rebate \$18 to head of household, \$15 to first dependent, \$12 to second dependent, \$9 to third dependent and \$6 to each additional dependent over three.

Sales Tax Rebate
Page 3

This model uses the average family size of 3.48 for calculations.

There are 222,312 people in the under \$10,000 family income category.

Rebate to heads of households,	\$1,149,876
Rebate to first dependents,	958,230
Rebate to second dependents,	766,584
Rebate to third dependents,	578,938
Rebate to additional dependents,	183,980
Total	<u>\$3,637,608</u>

Our department of taxation has not done a study of the participation rate in the senior citizens' program but an educated guess can be made. If we assume that the fiscal note that resulted in a \$1.2 million per year appropriation was based on a valid estimation of the eligibles, then we can say that about one-third of the eligibles have not applied. This is based on the fact that \$800,000 will be spent on the program this year.

No state without an income tax rebates food tax. Only six states rebate--Colorado, Hawaii, Indiana, Massachusetts, Nebraska and Vermont. In addition, the District of Columbia rebates. Massachusetts has a rebate but also exempts food from tax.

In Indiana, an income tax state that rebates tax on food, about 6.3 percent of the population is unaccounted for in income tax returns. It is assumed that these people are low income and do not have to file except to get a rebate. I would think that in a state with no income tax filing, the percentage who would not file for the rebate would be even higher. Also, the 6.3

Sales Tax Rebate
Page 4

percent figure in Indiana is of total population. If Indiana has the same percentage of people under \$7,000 as Nevada, that would mean that about one-third of Indiana's eligibles do not apply for rebates. That would equal our nonapplying senior citizens. Colorado had no figures on this but their statistics branch thought the one-third estimate was probably valid.

APG/jd



Clark County Democratic Central Committee

MARGUERITE SEGRETTI
CHAIRMAN

LAS VEGAS, NEVADA

AILENE STEPHENS
SECRETARY

March 22, 1977

Senator Richard Bryan, Chairman
Senate Taxation Committee
Nevada State Senate
Carson City, Nevada 89701

Dear Richard;

The Legislative Committee of Clark County Democratic Central Committee has studied various bills in your committee and has come to the following positions and recommendations which it is hoped your committee will consider when coming to a decision.

- SA 243 Oppose Sales tax rebate
- SB 16 Support Vote on exemption of groceries from sales tax

Sincerely,

Clark County Democratic Central
Committee Legislative Action
Committee

Jan MacEachern, Chairman

Laura Past

Felix Valdez

Jude Gary

Harry Holblick

Cliff Alexander

Laura Kelly

*clear
Marguerite
Thank you for your letter
3/22/77.
Please be advised that
I support SB 16 - in Transition
Committee and support SB 243.
Regards!
MJS*

Marguerite Segretti

Chairman, Clark County Democratic Central Comm. 205

March 9, 1977

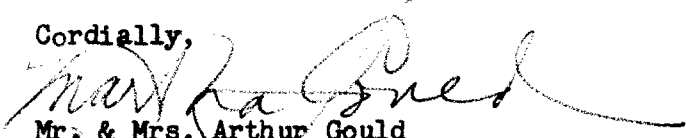
Senator Richard Bryan
Chairman
Committee on Taxation
Legislative Building
Capitol Complex
Carson City, NV 89710

Dear Senator Bryan:

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We would appreciate your having our statement read into the record.

Cordially,


Mr. & Mrs. Arthur Gould
1690 W 6th Street
Reno, NV 89503

cc: Senator Gojack, Senator Wilson, Senator Foote,
Senator Raggio, Senator Young

Department of Taxation

CARSON CITY, NEVADA 89710

In-State Toll Free 800-992-0900



MIKE O'CALLAGHAN, Governor

JOHN J. SHEEHAN, Executive Director

March 10, 1977

To: Senator Norman "Ty" Hilbrecht

Fr: James C. Lien, Deputy Executive Director

Subject: Fiscal Impact of Revised SB 243

As a followup to my memo of February 24, 1977, I offer the following as the fiscal impact of SB 243. It assumes a 1977 population of 650,000 persons; that 4.7% fall into category A (under \$3,000 income); 5.4% into category B (between \$3,000 and \$4,500) and 6.5% into category C (between \$4,500 and \$6,000). It further assumes a 55% participation rate - an assumption that could be either low or high.

Category A	30,550 X \$21 @ 55%	= \$352,852
Category B	35,100 X \$17 @ 55%	= \$328,185
Category C	42,250 X \$13 @ 55%	= \$302,080
		<u>983,125</u>
Additional Cost of Administration		21,618
		<u>\$1,004,743</u>
1978-79 Appropriation		(1,005,000)

STATE OF NEVADA
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EARL T. OLIVER, *Legislative Auditor (702) 885-5620*
ANDREW P. GROSE, *Research Director (702) 885-5637*

March 9, 1977

M E M O R A N D U M

TO: Senator Mary Gojack
FROM: Andrew P. Grose, *Research Director*
SUBJECT: S.B. 243, First Reprint

There are approximately 104,248 Nevadans with \$6,000 or less annual income. That group breaks down as follows:

\$0-\$3,000	29,516	X	\$21	=	\$	619,836
\$3,001-\$4,499	33,912	X	\$17	=	\$	576,504
\$4,500-\$6,000	40,820	X	\$13	=	\$	530,660
TOTAL	104,248				\$	1,727,000

- close to Mo

This figure represents 100 percent participation. We know the senior citizens' program has a 67 percent participation. Food stamps have about a 40 percent participation. If you use the senior citizens' participation rate, the revised S.B. 243 would cost about \$1,157,090.

APG/jd

VERNON BENNETT
EXECUTIVE OFFICER

STATE OF NEVADA

WILL KEATING
ASSISTANT EXECUTIVE OFFICER



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PUBLIC EMPLOYEES RETIREMENT SYSTEM

P.O. Box 1569
CARSON CITY, NEVADA 89701
TELEPHONE (702) 885-4200

March 10, 1977

The Honorable Norman Ty Hilbrecht
Senator, State of Nevada
Legislative Building
Carson City, Nevada 89710

Dear Senator Hilbrecht:

At their regularly scheduled meeting held February 23 and 24, 1977, the Retirement Board passed a motion endorsing Senate Bill 243. We feel that passage of this legislation would provide relief to our 3,700 retired employees and their beneficiaries whose buying power has been considerably reduced by inflation. A partial rebate of the sales taxes on food will be especially significant to our retired employees because they spend a very large percentage of available funds on these items. Therefore, we strongly endorse and support passage of Senate Bill 243.

Sincerely

A handwritten signature in cursive script that reads "Vernon Bennett".

VERNON BENNETT
Executive Officer

VB:bh

1

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	50.00	0.00	38.00	0.00	25.00	0.00	13.00
20.00	29.99	1.00	50.00	.75	38.00	.50	25.00	.25	13.00
30.00	39.99	4.00	50.00	3.00	38.00	2.00	25.00	1.00	13.00
40.00	49.99	6.00	50.00	4.50	38.00	3.00	25.00	1.50	13.00
50.00	59.99	8.00	50.00	6.00	38.00	4.00	25.00	2.00	13.00
60.00	69.99	10.00	50.00	7.50	38.00	5.00	25.00	2.50	13.00
70.00	79.99	12.00	50.00	9.00	38.00	6.00	25.00	3.00	13.00
80.00	89.99	14.00	50.00	10.50	38.00	7.00	25.00	3.50	13.00
90.00	99.99	16.00	50.00	12.00	38.00	8.00	25.00	4.00	13.00
100.00	109.99	18.00	50.00	13.50	38.00	9.00	25.00	4.50	13.00
110.00	119.99	21.00	50.00	15.75	38.00	10.50	25.00	5.25	13.00
120.00	129.99	24.00	50.00	18.00	38.00	12.00	25.00	6.00	13.00
130.00	139.99	27.00	50.00	20.25	38.00	13.50	25.00	6.75	13.00
140.00	149.99	30.00	50.00	22.50	38.00	15.00	25.00	7.50	13.00
150.00	169.99	33.00	50.00	24.75	38.00	16.50	25.00	8.25	13.00
170.00	189.99	38.00	50.00	28.50	38.00	19.00	25.00	9.50	13.00
190.00	209.99	38.00	50.00	28.50	38.00	19.00	25.00	9.50	13.00
210.00	& up	40.00	50.00	30.00	38.00	20.00	25.00	10.00	13.00

ALLOWED MONTHLY NET INCOME: \$245.00 (NA only-not for PA)

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE
HOUSEHOLD SIZE:

2

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	92.00	0.00	69.00	0.00	46.00	0.00	23.00
20.00	29.99	1.00	92.00	.75	69.00	.50	46.00	.25	23.00
30.00	39.99	4.00	92.00	3.00	69.00	2.00	46.00	1.00	23.00
40.00	49.99	7.00	92.00	5.25	69.00	3.50	46.00	1.75	23.00
50.00	59.99	10.00	92.00	7.50	69.00	5.00	46.00	2.50	23.00
60.00	69.99	12.00	92.00	9.00	69.00	6.00	46.00	3.00	23.00
70.00	79.99	15.00	92.00	11.25	69.00	7.50	46.00	3.75	23.00
80.00	89.99	18.00	92.00	13.50	69.00	9.00	46.00	4.50	23.00
90.00	99.99	21.00	92.00	15.75	69.00	10.50	46.00	5.25	23.00
100.00	109.99	23.00	92.00	17.25	69.00	11.50	46.00	5.75	23.00
110.00	119.99	26.00	92.00	19.50	69.00	13.00	46.00	6.50	23.00
120.00	129.99	29.00	92.00	21.75	69.00	14.50	46.00	7.25	23.00
130.00	139.99	32.00	92.00	24.00	69.00	16.00	46.00	8.00	23.00
140.00	149.99	35.00	92.00	26.25	69.00	17.50	46.00	8.75	23.00
150.00	169.99	38.00	92.00	28.50	69.00	19.00	46.00	9.50	23.00
170.00	189.99	44.00	92.00	33.00	69.00	22.00	46.00	11.00	23.00
190.00	209.99	50.00	92.00	37.50	69.00	25.00	46.00	12.50	23.00
210.00	229.99	56.00	92.00	42.00	69.00	28.00	46.00	14.00	23.00
230.00	249.99	62.00	92.00	46.50	69.00	31.00	46.00	15.50	23.00
250.00	269.99	68.00	92.00	51.00	69.00	34.00	46.00	17.00	23.00
270.00	289.99	72.00	92.00	54.00	69.00	36.00	46.00	18.00	23.00
290.00	& up	72.00	92.00	54.00	69.00	36.00	46.00	18.00	23.00

ALLOWED MONTHLY NET INCOME: \$322.00

(NA only-not for PA)

PAGE 2 OF 22

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

3

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	130.00	0.00	98.00	0.00	65.00	0.00	33.00
20.00	29.99	0.00	130.00	0.00	98.00	0.00	65.00	0.00	33.00
30.00	39.99	4.00	130.00	3.00	98.00	2.00	65.00	1.00	33.00
40.00	49.99	7.00	130.00	5.25	98.00	3.50	65.00	1.75	33.00
50.00	59.99	10.00	130.00	7.50	98.00	5.00	65.00	2.50	33.00
60.00	69.99	13.00	130.00	9.75	98.00	6.50	65.00	3.25	33.00
70.00	79.99	16.00	130.00	12.00	98.00	8.00	65.00	4.00	33.00
80.00	89.99	19.00	130.00	14.25	98.00	9.50	65.00	4.75	33.00
90.00	99.99	21.00	130.00	15.75	98.00	10.50	65.00	5.25	33.00
100.00	109.99	24.00	130.00	18.00	98.00	12.00	65.00	6.00	33.00
110.00	119.99	27.00	130.00	20.25	98.00	13.50	65.00	6.75	33.00
120.00	129.99	30.00	130.00	22.50	98.00	15.00	65.00	7.50	33.00
130.00	139.99	33.00	130.00	24.75	98.00	16.50	65.00	8.25	33.00
140.00	149.99	36.00	130.00	27.00	98.00	18.00	65.00	9.00	33.00
150.00	169.99	40.00	130.00	30.00	98.00	20.00	65.00	10.00	33.00
170.00	189.99	46.00	130.00	34.50	98.00	23.00	65.00	11.50	33.00
190.00	209.99	52.00	130.00	39.00	98.00	26.00	65.00	13.00	33.00
210.00	229.99	58.00	130.00	43.50	98.00	29.00	65.00	14.50	33.00
230.00	249.99	64.00	130.00	48.00	98.00	32.00	65.00	16.00	33.00
250.00	269.99	70.00	130.00	52.50	98.00	35.00	65.00	17.50	33.00
270.00	289.99	76.00	130.00	57.00	98.00	38.00	65.00	19.00	33.00
290.00	309.99	82.00	130.00	61.50	98.00	41.00	65.00	20.50	33.00
310.00	329.99	88.00	130.00	66.00	98.00	44.00	65.00	22.00	33.00
330.00	359.99	94.00	130.00	70.50	98.00	47.00	65.00	23.50	33.00
360.00	389.99	102.00	130.00	76.50	98.00	51.00	65.00	25.50	33.00
390.00	419.00	111.00	130.00	83.25	98.00	55.50	65.00	27.75	33.00
420.00	&.up	112.00	130.00	84.00	98.00	56.00	65.00	28.00	33.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

4

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	166.00	0.00	125.00	0.00	83.00	0.00	42.00
20.00	29.99	0.00	166.00	0.00	125.00	0.00	83.00	0.00	42.00
30.00	39.99	4.00	166.00	3.00	125.00	2.00	83.00	1.00	42.00
40.00	49.99	7.00	166.00	5.25	125.00	3.50	83.00	1.75	42.00
50.00	59.99	10.00	166.00	7.50	125.00	5.00	83.00	2.50	42.00
60.00	69.99	13.00	166.00	9.75	125.00	6.50	83.00	3.25	42.00
70.00	79.99	16.00	166.00	12.00	125.00	8.00	83.00	4.00	42.00
80.00	89.99	19.00	166.00	14.25	125.00	9.50	83.00	4.75	42.00
90.00	99.99	22.00	166.00	16.50	125.00	11.00	83.00	5.50	42.00
100.00	109.99	25.00	166.00	18.75	125.00	12.50	83.00	6.25	42.00
110.00	119.99	28.00	166.00	21.00	125.00	14.00	83.00	7.00	42.00
120.00	129.99	31.00	166.00	23.25	125.00	15.50	83.00	7.75	42.00
130.00	139.99	34.00	166.00	25.50	125.00	17.00	83.00	8.50	42.00
140.00	149.99	37.00	166.00	27.75	125.00	18.50	83.00	9.25	42.00
150.00	169.99	41.00	166.00	30.75	125.00	20.50	83.00	10.25	42.00
170.00	189.99	47.00	166.00	35.25	125.00	23.50	83.00	11.75	42.00
190.00	209.99	53.00	166.00	39.75	125.00	26.50	83.00	13.25	42.00
210.00	229.99	59.00	166.00	44.25	125.00	29.50	83.00	14.75	42.00
230.00	249.99	65.00	166.00	48.75	125.00	32.50	83.00	16.25	42.00
250.00	269.99	71.00	166.00	53.25	125.00	35.50	83.00	17.75	42.00
270.00	289.99	77.00	166.00	57.75	125.00	38.50	83.00	19.25	42.00
290.00	309.99	83.00	166.00	62.25	125.00	41.50	83.00	20.75	42.00
310.00	329.99	89.00	166.00	66.75	125.00	44.50	83.00	22.25	42.00
330.00	359.99	95.00	166.00	71.25	125.00	47.50	83.00	23.75	42.00
360.00	389.99	104.00	166.00	78.00	125.00	52.00	83.00	26.00	42.00
390.00	419.99	113.00	166.00	84.75	125.00	56.50	83.00	28.25	42.00
420.00	449.99	122.00	166.00	91.50	125.00	61.00	83.00	30.50	42.00
450.00	479.99	131.00	166.00	98.25	125.00	65.50	83.00	32.75	42.00
480.00	509.99	140.00	166.00	105.00	125.00	70.00	83.00	35.00	42.00
510.00	539.99	142.00	166.00	106.50	125.00	71.00	83.00	35.50	42.00
540.00	& up	142.00	166.00	106.50	125.00	71.00	83.00	35.50	42.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

5

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	198.00	0.00	149.00	0.00	99.00	0.00	50.00
20.00	29.99	0.00	198.00	0.00	149.00	0.00	99.00	0.00	50.00
30.00	39.99	5.00	198.00	3.75	149.00	2.50	99.00	1.25	50.00
40.00	49.99	8.00	198.00	6.00	149.00	4.00	99.00	2.00	50.00
50.00	59.99	11.00	198.00	8.25	149.00	5.50	99.00	2.75	50.00
60.00	69.99	14.00	198.00	10.50	149.00	7.00	99.00	3.50	50.00
70.00	79.99	17.00	198.00	12.75	149.00	8.50	99.00	4.25	50.00
80.00	89.99	20.00	198.00	15.00	149.00	10.00	99.00	5.00	50.00
90.00	99.99	23.00	198.00	17.25	149.00	11.50	99.00	5.75	50.00
100.00	109.99	26.00	198.00	19.50	149.00	13.00	99.00	6.50	50.00
110.00	119.99	29.00	198.00	21.75	149.00	14.50	99.00	7.25	50.00
120.00	129.99	33.00	198.00	24.75	149.00	16.50	99.00	8.25	50.00
130.00	139.99	36.00	198.00	27.00	149.00	18.00	99.00	9.00	50.00
140.00	149.99	39.00	198.00	29.25	149.00	19.50	99.00	9.75	50.00
150.00	169.99	42.00	198.00	31.50	149.00	21.00	99.00	10.50	50.00
170.00	189.99	48.00	198.00	36.00	149.00	24.00	99.00	12.00	50.00
190.00	209.99	54.00	198.00	40.50	149.00	27.00	99.00	13.50	50.00
210.00	229.99	60.00	198.00	45.00	149.00	30.00	99.00	15.00	50.00
230.00	249.99	66.00	198.00	49.50	149.00	33.00	99.00	16.50	50.00
250.00	269.99	72.00	198.00	54.00	149.00	36.00	99.00	18.00	50.00
270.00	289.99	78.00	198.00	58.50	149.00	39.00	99.00	19.50	50.00
290.00	309.99	84.00	198.00	63.00	149.00	42.00	99.00	21.00	50.00
310.00	329.99	90.00	198.00	67.50	149.00	45.00	99.00	22.50	50.00
330.00	359.99	96.00	198.00	72.00	149.00	48.00	99.00	24.00	50.00
360.00	389.99	105.00	198.00	78.75	149.00	52.50	99.00	26.25	50.00
390.00	419.99	114.00	198.00	85.50	149.00	57.00	99.00	28.50	50.00
420.00	449.99	123.00	198.00	92.25	149.00	61.50	99.00	30.75	50.00
450.00	479.99	132.00	198.00	99.00	149.00	66.00	99.00	33.00	50.00
480.00	509.99	141.00	198.00	105.75	149.00	70.50	99.00	35.25	50.00
510.00	539.99	150.00	198.00	112.50	149.00	75.00	99.00	37.50	50.00
540.00	569.99	159.00	198.00	119.25	149.00	79.50	99.00	39.75	50.00
570.00	599.99	168.00	198.00	126.00	149.00	84.00	99.00	42.00	50.00
600.00	629.99	170.00	198.00	127.50	149.00	85.00	99.00	42.50	50.00
630.00	659.99	170.00	198.00	127.50	149.00	85.00	99.00	42.50	50.00
660.00	& up	170.00	198.00	127.50	149.00	85.00	99.00	42.50	50.00

ALLOWED MONTHLY NET INCOME: \$660.00 (NA only-not for PA)

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

6

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	236.00	0.00	177.00	0.00	118.00	0.00	59.00
20.00	29.99	0.00	236.00	0.00	177.00	0.00	118.00	0.00	59.00
30.00	39.99	5.00	236.00	3.75	177.00	2.50	118.00	1.25	59.00
40.00	49.99	8.00	236.00	6.00	177.00	4.00	118.00	2.00	59.00
50.00	59.99	11.00	236.00	8.25	177.00	5.50	118.00	2.75	59.00
60.00	69.99	14.00	236.00	10.50	177.00	7.00	118.00	3.50	59.00
70.00	79.99	17.00	236.00	12.75	177.00	8.50	118.00	4.25	59.00
80.00	89.99	21.00	236.00	15.75	177.00	10.50	118.00	5.25	59.00
90.00	99.99	24.00	236.00	18.00	177.00	12.00	118.00	6.00	59.00
100.00	109.99	27.00	236.00	20.25	177.00	13.50	118.00	6.75	59.00
110.00	119.99	31.00	236.00	23.25	177.00	15.50	118.00	7.75	59.00
120.00	129.99	34.00	236.00	25.50	177.00	17.00	118.00	8.50	59.00
130.00	139.99	37.00	236.00	27.75	177.00	18.50	118.00	9.25	59.00
140.00	149.99	40.00	236.00	30.00	177.00	20.00	118.00	10.00	59.00
150.00	169.99	43.00	236.00	32.25	177.00	21.50	118.00	10.75	59.00
170.00	189.99	49.00	236.00	36.75	177.00	24.50	118.00	12.25	59.00
190.00	209.99	55.00	236.00	41.25	177.00	27.50	118.00	13.75	59.00
210.00	229.99	61.00	236.00	45.75	177.00	30.50	118.00	15.25	59.00
230.00	249.99	67.00	236.00	50.25	177.00	33.50	118.00	16.75	59.00
250.00	269.99	73.00	236.00	54.75	177.00	36.50	118.00	18.25	59.00
270.00	289.99	79.00	236.00	59.25	177.00	39.50	118.00	19.75	59.00
290.00	309.99	85.00	236.00	63.75	177.00	42.50	118.00	21.25	59.00
310.00	329.99	91.00	236.00	68.25	177.00	45.50	118.00	22.75	59.00
330.00	359.99	97.00	236.00	72.75	177.00	48.50	118.00	24.25	59.00
360.00	389.99	106.00	236.00	79.50	177.00	53.00	118.00	26.50	59.00
390.00	419.99	115.00	236.00	86.25	177.00	57.50	118.00	28.75	59.00
420.00	449.99	124.00	236.00	93.00	177.00	62.00	118.00	31.00	59.00
450.00	479.99	133.00	236.00	99.75	177.00	66.50	118.00	33.25	59.00
480.00	509.99	142.00	236.00	106.50	177.00	71.00	118.00	35.50	59.00
510.00	539.99	151.00	236.00	113.25	177.00	75.50	118.00	37.75	59.00
540.00	569.99	160.00	236.00	120.00	177.00	80.00	118.00	40.00	59.00
570.00	599.99	169.00	236.00	126.75	177.00	84.50	118.00	42.25	59.00
600.00	629.99	178.00	236.00	133.50	177.00	89.00	118.00	44.50	59.00
630.00	659.99	187.00	236.00	140.25	177.00	93.50	118.00	46.75	59.00
660.00	689.99	196.00	236.00	147.00	177.00	98.00	118.00	49.00	59.00
690.00	719.99	204.00	236.00	153.00	177.00	102.00	118.00	51.00	59.00
720.00	749.99	204.00	236.00	153.00	177.00	102.00	118.00	51.00	59.00
750.00	779.99	204.00	236.00	153.00	177.00	102.00	118.00	51.00	59.00
780.00	& up	204.00	236.00	153.00	177.00	102.00	118.00	51.00	59.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

7

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.99	0.00	262.00	0.00	197.00	0.00	131.00	0.00	66.00
20.00	29.99	0.00	262.00	0.00	197.00	0.00	131.00	0.00	66.00
30.00	39.99	5.00	262.00	3.75	197.00	2.50	131.00	1.25	66.00
40.00	49.99	8.00	262.00	6.00	197.00	4.00	131.00	2.00	66.00
50.00	59.99	12.00	262.00	9.00	197.00	6.00	131.00	3.00	66.00
60.00	69.99	15.00	262.00	11.25	197.00	7.50	131.00	3.75	66.00
70.00	79.99	18.00	262.00	13.50	197.00	9.00	131.00	4.50	66.00
80.00	89.99	21.00	262.00	15.75	197.00	10.50	131.00	5.25	66.00
90.00	99.00	25.00	262.00	18.75	197.00	12.50	131.00	6.25	66.00
100.00	109.99	28.00	262.00	21.00	197.00	14.00	131.00	7.00	66.00
110.00	119.99	32.00	262.00	24.00	197.00	16.00	131.00	8.00	66.00
120.00	129.99	35.00	262.00	26.25	197.00	17.50	131.00	8.75	66.00
130.00	139.99	38.00	262.00	28.50	197.00	19.00	131.00	9.50	66.00
140.00	149.99	41.00	262.00	30.75	197.00	20.50	131.00	10.25	66.00
150.00	169.99	44.00	262.00	33.00	197.00	22.00	131.00	11.00	66.00
170.00	189.99	50.00	262.00	37.50	197.00	25.00	131.00	12.50	66.00
190.00	209.99	56.00	262.00	42.00	197.00	28.00	131.00	14.00	66.00
210.00	229.99	62.00	262.00	46.50	197.00	31.00	131.00	15.50	66.00
230.00	249.99	68.00	262.00	51.00	197.00	34.00	131.00	17.00	66.00
250.00	269.99	74.00	262.00	55.50	197.00	37.00	131.00	18.50	66.00
270.00	289.99	80.00	262.00	60.00	197.00	40.00	131.00	20.00	66.00
290.00	309.99	86.00	262.00	64.50	197.00	43.00	131.00	21.50	66.00
310.00	329.99	92.00	262.00	69.00	197.00	46.00	131.00	23.00	66.00
330.00	359.99	98.00	262.00	73.50	197.00	49.00	131.00	24.50	66.00
360.00	389.99	107.00	262.00	80.25	197.00	53.50	131.00	26.75	66.00
390.00	419.99	116.00	262.00	87.00	197.00	58.00	131.00	29.00	66.00
420.00	449.99	125.00	262.00	93.75	197.00	62.50	131.00	31.25	66.00
450.00	479.99	134.00	262.00	100.50	197.00	67.00	131.00	33.50	66.00
480.00	509.99	143.00	262.00	107.25	197.00	71.50	131.00	35.75	66.00
510.00	539.99	152.00	262.00	114.00	197.00	76.00	131.00	38.00	66.00
540.00	569.99	161.00	262.00	120.75	197.00	80.50	131.00	40.25	66.00
570.00	599.99	170.00	262.00	127.50	197.00	85.00	131.00	42.50	66.00
600.00	629.99	179.00	262.00	134.25	197.00	89.50	131.00	44.75	66.00
630.00	659.99	188.00	262.00	141.00	197.00	94.00	131.00	47.00	66.00
660.00	689.99	197.00	262.00	147.75	197.00	98.50	131.00	49.25	66.00
690.00	719.99	206.00	262.00	154.50	197.00	103.00	131.00	51.50	66.00
720.00	749.99	215.00	262.00	161.25	197.00	107.50	131.00	53.75	66.00
750.00	779.99	224.00	262.00	168.00	197.00	112.00	131.00	56.00	66.00
780.00	809.99	226.00	262.00	169.50	197.00	113.00	131.00	56.50	66.00
810.00	839.99	226.00	262.00	169.50	197.00	113.00	131.00	56.50	66.00
840.00	& up	226.00	262.00	169.50	197.00	113.00	131.00	56.50	66.00

ALLOWED MONTHLY NET INCOME: \$873.00 (NA only-not for PA)

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

8

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	298.00	0.00	224.00	0.00	149.00	0.00	75.00
20.00	29.99	0.00	298.00	0.00	224.00	0.00	149.00	0.00	75.00
30.00	39.99	5.00	298.00	3.75	224.00	2.50	149.00	1.25	75.00
40.00	49.99	8.00	298.00	6.00	224.00	4.00	149.00	2.00	75.00
50.00	59.99	12.00	298.00	9.00	224.00	6.00	149.00	3.00	75.00
60.00	69.99	16.00	298.00	12.00	224.00	8.00	149.00	4.00	75.00
70.00	79.99	19.00	298.00	14.25	224.00	9.50	149.00	4.75	75.00
80.00	89.99	22.00	298.00	16.50	224.00	11.00	149.00	5.50	75.00
90.00	99.99	26.00	298.00	19.50	224.00	13.00	149.00	6.50	75.00
100.00	109.99	29.00	298.00	21.75	224.00	14.50	149.00	7.25	75.00
110.00	119.99	33.00	298.00	24.75	224.00	16.50	149.00	8.25	75.00
120.00	129.99	36.00	298.00	27.00	224.00	18.00	149.00	9.00	75.00
130.00	139.99	39.00	298.00	29.25	224.00	19.50	149.00	9.75	75.00
140.00	149.99	42.00	298.00	31.50	224.00	21.00	149.00	10.50	75.00
150.00	169.99	45.00	298.00	33.75	224.00	22.50	149.00	11.25	75.00
170.00	189.99	51.00	298.00	38.25	224.00	25.50	149.00	12.75	75.00
190.00	209.99	57.00	298.00	42.75	224.00	28.50	149.00	14.25	75.00
210.00	229.99	63.00	298.00	47.25	224.00	31.50	149.00	15.75	75.00
230.00	249.99	69.00	298.00	51.75	224.00	34.50	149.00	17.25	75.00
250.00	269.99	75.00	298.00	56.25	224.00	37.50	149.00	18.75	75.00
270.00	289.99	81.00	298.00	60.75	224.00	40.50	149.00	20.25	75.00
290.00	309.99	87.00	298.00	65.25	224.00	43.50	149.00	21.75	75.00
310.00	329.99	93.00	298.00	69.75	224.00	46.50	149.00	23.25	75.00
330.00	359.99	99.00	298.00	74.25	224.00	49.50	149.00	24.75	75.00
360.00	389.99	108.00	298.00	81.00	224.00	54.00	149.00	27.00	75.00
390.00	419.99	117.00	298.00	87.75	224.00	58.50	149.00	29.25	75.00
420.00	449.99	126.00	298.00	94.50	224.00	63.00	149.00	31.50	75.00
450.00	479.99	135.00	298.00	101.25	224.00	67.50	149.00	33.75	75.00
480.00	509.99	144.00	298.00	108.00	224.00	72.00	149.00	36.00	75.00
510.00	539.99	153.00	298.00	114.75	224.00	76.50	149.00	38.25	75.00
540.00	569.99	162.00	298.00	121.50	224.00	81.00	149.00	40.50	75.00
570.00	599.99	171.00	298.00	128.25	224.00	85.50	149.00	42.75	75.00
600.00	629.99	180.00	298.00	135.00	224.00	90.00	149.00	45.00	75.00
630.00	659.99	189.00	298.00	141.75	224.00	94.50	149.00	47.25	75.00
660.00	689.99	198.00	298.00	148.50	224.00	99.00	149.00	49.50	75.00
690.00	719.99	207.00	298.00	155.25	224.00	103.50	149.00	51.75	75.00
720.00	749.99	216.00	298.00	162.00	224.00	108.00	149.00	54.00	75.00
750.00	779.99	225.00	298.00	168.75	224.00	112.50	149.00	56.25	75.00
780.00	809.99	234.00	298.00	175.50	224.00	117.00	149.00	58.50	75.00
810.00	839.99	243.00	298.00	182.25	224.00	121.50	149.00	60.75	75.00
840.00	869.99	252.00	298.00	189.00	224.00	126.00	149.00	63.00	75.00
870.00	899.99	258.00	298.00	193.50	224.00	129.00	149.00	64.50	75.00
900.00	929.99	258.00	298.00	193.50	224.00	129.00	149.00	64.50	75.00
930.00	959.99	258.00	298.00	193.50	224.00	129.00	149.00	64.50	75.00
960.00	989.99	258.00	298.00	193.50	224.00	129.00	149.00	64.50	75.00
990.00	& up	258.00	298.00	193.50	224.00	129.00	149.00	64.50	75.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

9

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	336.00	0.00	252.00	0.00	168.00	0.00	84.00
20.00	29.99	0.00	336.00	0.00	252.00	0.00	168.00	0.00	84.00
30.00	39.99	5.00	336.00	3.75	252.00	2.50	168.00	1.25	84.00
40.00	49.99	8.00	336.00	6.00	252.00	4.00	168.00	2.00	84.00
50.00	59.99	12.00	336.00	9.00	252.00	6.00	168.00	3.00	84.00
60.00	69.99	16.00	336.00	12.00	252.00	8.00	168.00	4.00	84.00
70.00	79.99	19.00	336.00	14.25	252.00	9.50	168.00	4.75	84.00
80.00	89.99	22.00	336.00	16.50	252.00	11.00	168.00	5.50	84.00
90.00	99.99	26.00	336.00	19.50	252.00	13.00	168.00	6.50	84.00
100.00	109.99	29.00	336.00	21.75	252.00	14.50	168.00	7.25	84.00
110.00	119.99	33.00	336.00	24.75	252.00	16.50	168.00	8.25	84.00
120.00	129.99	36.00	336.00	27.00	252.00	18.00	168.00	9.00	84.00
130.00	139.99	39.00	336.00	29.25	252.00	19.50	168.00	9.75	84.00
140.00	149.99	42.00	336.00	31.50	252.00	21.00	168.00	10.50	84.00
150.00	169.99	45.00	336.00	33.75	252.00	22.50	168.00	11.25	84.00
170.00	189.99	51.00	336.00	38.25	252.00	25.50	168.00	12.75	84.00
190.00	209.99	57.00	336.00	42.75	252.00	28.50	168.00	14.25	84.00
210.00	229.99	63.00	336.00	47.25	252.00	31.50	168.00	15.75	84.00
230.00	249.99	69.00	336.00	51.75	252.00	34.50	168.00	17.25	84.00
250.00	269.99	75.00	336.00	56.25	252.00	37.50	168.00	18.75	84.00
270.00	289.99	81.00	336.00	60.75	252.00	40.50	168.00	20.25	84.00
290.00	309.99	87.00	336.00	65.25	252.00	43.50	168.00	21.75	84.00
310.00	329.99	93.00	336.00	69.75	252.00	46.50	168.00	23.25	84.00
330.00	359.99	99.00	336.00	74.25	252.00	49.50	168.00	24.75	84.00
360.00	389.99	108.00	336.00	81.00	252.00	54.00	168.00	27.00	84.00
390.00	419.99	117.00	336.00	87.75	252.00	58.50	168.00	29.25	84.00
420.00	449.99	126.00	336.00	94.50	252.00	63.00	168.00	31.50	84.00
450.00	479.99	135.00	336.00	101.25	252.00	67.50	168.00	33.75	84.00
480.00	509.99	144.00	336.00	108.00	252.00	72.00	168.00	36.00	84.00
510.00	539.99	153.00	336.00	114.75	252.00	76.50	168.00	38.25	84.00
540.00	569.99	162.00	336.00	121.50	252.00	81.00	168.00	40.50	84.00
570.00	599.99	171.00	336.00	128.25	252.00	85.50	168.00	42.75	84.00
600.00	629.99	180.00	336.00	135.00	252.00	90.00	168.00	45.00	84.00
630.00	659.99	189.00	336.00	141.75	252.00	94.50	168.00	47.25	84.00
660.00	689.99	198.00	336.00	148.50	252.00	99.00	168.00	49.50	84.00
690.00	719.99	207.00	336.00	155.25	252.00	103.50	168.00	51.75	84.00
720.00	749.99	216.00	336.00	162.00	252.00	108.00	168.00	54.00	84.00
750.00	779.99	225.00	336.00	168.75	252.00	112.50	168.00	56.25	84.00
780.00	809.99	234.00	336.00	175.50	252.00	117.00	168.00	58.50	84.00
810.00	839.99	243.00	336.00	182.25	252.00	121.50	168.00	60.75	84.00
840.00	869.99	252.00	336.00	189.00	252.00	126.00	168.00	63.00	84.00
870.00	899.99	261.00	336.00	195.75	252.00	130.50	168.00	65.25	84.00
900.00	929.99	270.00	336.00	202.50	252.00	135.00	168.00	67.50	84.00
930.00	959.99	279.00	336.00	209.25	252.00	139.50	168.00	69.75	84.00
960.00	989.99	288.00	336.00	216.00	252.00	144.00	168.00	72.00	84.00
990.00	& up	292.00	336.00	219.00	252.00	146.00	168.00	73.00	84.00

ALLOWED MONTHLY NET INCOME: \$1120.00

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

10

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	374.00	0.00	281.00	0.00	187.00	0.00	94.00
20.00	29.99	0.00	374.00	0.00	281.00	0.00	187.00	0.00	94.00
30.00	39.99	5.00	374.00	3.75	281.00	2.50	187.00	1.25	94.00
40.00	49.99	8.00	374.00	6.00	281.00	4.00	187.00	2.00	94.00
50.00	59.99	12.00	374.00	9.00	281.00	6.00	187.00	3.00	94.00
60.00	69.99	16.00	374.00	12.00	281.00	8.00	187.00	4.00	94.00
70.00	79.99	19.00	374.00	14.25	281.00	9.50	187.00	4.75	94.00
80.00	89.99	22.00	374.00	16.50	281.00	11.00	187.00	5.50	94.00
90.00	99.99	26.00	374.00	19.50	281.00	13.00	187.00	6.50	94.00
100.00	109.99	29.00	374.00	21.75	281.00	14.50	187.00	7.25	94.00
110.00	119.99	33.00	374.00	24.75	281.00	16.50	187.00	8.25	94.00
120.00	129.99	36.00	374.00	27.00	281.00	18.00	187.00	9.00	94.00
130.00	139.99	39.00	374.00	29.25	281.00	19.50	187.00	9.75	94.00
140.00	149.99	42.00	374.00	31.50	281.00	21.00	187.00	10.50	94.00
150.00	169.99	45.00	374.00	33.75	281.00	22.50	187.00	11.25	94.00
170.00	189.99	51.00	374.00	38.25	281.00	25.50	187.00	12.75	94.00
190.00	209.99	57.00	374.00	42.75	281.00	28.50	187.00	14.25	94.00
210.00	229.99	63.00	374.00	47.25	281.00	31.50	187.00	15.75	94.00
230.00	249.99	69.00	374.00	51.75	281.00	34.50	187.00	17.25	94.00
250.00	269.99	75.00	374.00	56.25	281.00	37.50	187.00	18.75	94.00
270.00	289.99	81.00	374.00	60.75	281.00	40.50	187.00	20.25	94.00
290.00	309.99	87.00	374.00	65.25	281.00	43.50	187.00	21.75	94.00
310.00	329.99	93.00	374.00	69.75	281.00	46.50	187.00	23.25	94.00
330.00	359.99	99.00	374.00	74.25	281.00	49.50	187.00	24.75	94.00
360.00	389.99	108.00	374.00	81.00	281.00	54.00	187.00	27.00	94.00
390.00	419.99	117.00	374.00	87.75	281.00	58.50	187.00	29.25	94.00
420.00	449.99	126.00	374.00	94.50	281.00	63.00	187.00	31.50	94.00
450.00	479.99	135.00	374.00	101.25	281.00	67.50	187.00	33.75	94.00
480.00	509.99	144.00	374.00	108.00	281.00	72.00	187.00	36.00	94.00
510.00	539.99	153.00	374.00	114.75	281.00	76.50	187.00	38.25	94.00
540.00	569.99	162.00	374.00	121.50	281.00	81.00	187.00	40.50	94.00
570.00	599.99	171.00	374.00	128.25	281.00	85.50	187.00	42.75	94.00
600.00	629.99	180.00	374.00	135.00	281.00	90.00	187.00	45.00	94.00
630.00	659.99	189.00	374.00	141.75	281.00	94.50	187.00	47.25	94.00
660.00	689.99	198.00	374.00	148.50	281.00	99.00	187.00	49.50	94.00
690.00	719.99	207.00	374.00	155.25	281.00	103.50	187.00	51.75	94.00
720.00	749.99	216.00	374.00	162.00	281.00	108.00	187.00	54.00	94.00
750.00	779.99	225.00	374.00	168.75	281.00	112.50	187.00	56.25	94.00
780.00	809.99	234.00	374.00	175.50	281.00	117.00	187.00	58.50	94.00
810.00	839.99	243.00	374.00	182.25	281.00	121.50	187.00	60.75	94.00
840.00	869.99	252.00	374.00	189.00	281.00	126.00	187.00	63.00	94.00
870.00	899.99	261.00	374.00	195.75	281.00	130.50	187.00	65.25	94.00
900.00	929.99	270.00	374.00	202.50	281.00	135.00	187.00	67.50	94.00
930.00	959.99	279.00	374.00	209.25	281.00	139.50	187.00	69.75	94.00
960.00	989.99	288.00	374.00	216.00	281.00	144.00	187.00	72.00	94.00
990.00	1019.99	297.00	374.00	222.75	281.00	148.50	187.00	74.25	94.00
1020.00	1049.99	306.00	374.00	229.50	281.00	153.00	187.00	76.50	94.00
1050.00	1079.99	315.00	374.00	236.25	281.00	157.50	187.00	78.75	94.00

ALLOWED MONTHLY NET INCOME: \$1247.00 (NA only - not for PA)

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NEVADA STATE WELFARE DIVISION
 FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE
 HOUSEHOLD SIZE: **10**

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	374.00	243.00	281.00	162.00	187.00	81.00	94.00
1110.00	& up	326.00	374.00	244.50	281.00	163.00	187.00	81.50	94.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

11

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	412.00	0.00	309.00	0.00	206.00	0.00	103.00
20.00	29.99	0.00	412.00	0.00	309.00	0.00	206.00	0.00	103.00
30.00	39.99	5.00	412.00	3.75	309.00	2.50	206.00	1.25	103.00
40.00	49.99	8.00	412.00	6.00	309.00	4.00	206.00	2.00	103.00
50.00	59.99	12.00	412.00	9.00	309.00	6.00	206.00	3.00	103.00
60.00	69.99	16.00	412.00	12.00	309.00	8.00	206.00	4.00	103.00
70.00	79.99	19.00	412.00	14.25	309.00	9.50	206.00	4.75	103.00
80.00	89.99	22.00	412.00	16.50	309.00	11.00	206.00	5.50	103.00
90.00	99.99	26.00	412.00	19.50	309.00	13.00	206.00	6.50	103.00
100.00	109.99	29.00	412.00	21.75	309.00	14.50	206.00	7.25	103.00
110.00	119.99	33.00	412.00	24.75	309.00	16.50	206.00	8.25	103.00
120.00	129.99	36.00	412.00	27.00	309.00	18.00	206.00	9.00	103.00
130.00	139.99	39.00	412.00	29.25	309.00	19.50	206.00	9.75	103.00
140.00	149.99	42.00	412.00	31.50	309.00	21.00	206.00	10.50	103.00
150.00	169.99	45.00	412.00	33.75	309.00	22.50	206.00	11.25	103.00
170.00	189.99	51.00	412.00	38.25	309.00	25.50	206.00	12.75	103.00
190.00	209.99	57.00	412.00	42.75	309.00	28.50	206.00	14.25	103.00
210.00	229.99	63.00	412.00	47.25	309.00	31.50	206.00	15.75	103.00
230.00	249.99	69.00	412.00	51.75	309.00	34.50	206.00	17.25	103.00
250.00	269.99	75.00	412.00	56.25	309.00	37.50	206.00	18.75	103.00
270.00	289.99	81.00	412.00	60.75	309.00	40.50	206.00	20.25	103.00
290.00	309.99	87.00	412.00	65.25	309.00	43.50	206.00	21.75	103.00
310.00	329.99	93.00	412.00	69.75	309.00	46.50	206.00	23.25	103.00
330.00	359.99	99.00	412.00	74.25	309.00	49.50	206.00	24.75	103.00
360.00	389.99	108.00	412.00	81.00	309.00	54.00	206.00	27.00	103.00
390.00	419.99	117.00	412.00	87.75	309.00	58.50	206.00	29.25	103.00
420.00	449.99	126.00	412.00	94.50	309.00	63.00	206.00	31.50	103.00
450.00	479.99	135.00	412.00	101.25	309.00	67.50	206.00	33.75	103.00
480.00	509.99	144.00	412.00	108.00	309.00	72.00	206.00	36.00	103.00
510.00	539.99	153.00	412.00	114.75	309.00	76.50	206.00	38.25	103.00
540.00	569.99	162.00	412.00	121.50	309.00	81.00	206.00	40.50	103.00
570.00	599.99	171.00	412.00	128.25	309.00	85.50	206.00	42.75	103.00
600.00	629.99	180.00	412.00	135.00	309.00	90.00	206.00	45.00	103.00
630.00	659.99	189.00	412.00	141.75	309.00	94.50	206.00	47.25	103.00
660.00	689.99	198.00	412.00	148.50	309.00	99.00	206.00	49.50	103.00
690.00	719.99	207.00	412.00	155.25	309.00	103.50	206.00	51.75	103.00
720.00	749.99	216.00	412.00	162.00	309.00	108.00	206.00	54.00	103.00
750.00	779.99	225.00	412.00	168.75	309.00	112.50	206.00	56.25	103.00
780.00	809.99	234.00	412.00	175.50	309.00	117.00	206.00	58.50	103.00
810.00	839.99	243.00	412.00	182.25	309.00	121.50	206.00	60.75	103.00
840.00	869.99	252.00	412.00	189.00	309.00	126.00	206.00	63.00	103.00
870.00	899.99	261.00	412.00	195.75	309.00	130.50	206.00	65.25	103.00
900.00	929.99	270.00	412.00	202.50	309.00	135.00	206.00	67.50	103.00
930.00	959.99	279.00	412.00	209.25	309.00	139.50	206.00	69.75	103.00
960.00	989.99	288.00	412.00	216.00	309.00	144.00	206.00	72.00	103.00
990.00	1019.99	297.00	412.00	222.75	309.00	148.50	206.00	74.25	103.00
1020.00	1049.99	306.00	412.00	229.50	309.00	153.00	206.00	76.50	103.00
1050.00	1079.99	315.00	412.00	236.25	309.00	157.50	206.00	78.75	103.00

ALLOWED MONTHLY NET INCOME: \$1374.00 (NA only - not for PA)

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

11

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	412.00	243.00	309.00	162.00	206.00	81.00	103.00
1110.00	1139.99	333.00	412.00	249.75	309.00	166.50	206.00	83.25	103.00
1140.00	1169.99	342.00	412.00	256.50	309.00	171.00	206.00	85.50	103.00
1170.00	1199.99	351.00	412.00	263.25	309.00	175.50	206.00	87.75	103.00
1200.00	& up	360.00	412.00	270.00	309.00	180.00	206.00	90.00	103.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

12

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	450.00	0.00	338.00	0.00	225.00	0.00	113.00
20.00	29.99	0.00	450.00	0.00	338.00	0.00	225.00	0.00	113.00
30.00	39.99	5.00	450.00	3.75	338.00	2.50	225.00	1.25	113.00
40.00	49.99	8.00	450.00	6.00	338.00	4.00	225.00	2.00	113.00
50.00	59.99	12.00	450.00	9.00	338.00	6.00	225.00	3.00	113.00
60.00	69.99	16.00	450.00	12.00	338.00	8.00	225.00	4.00	113.00
70.00	79.99	19.00	450.00	14.25	338.00	9.50	225.00	4.75	113.00
80.00	89.99	22.00	450.00	16.50	338.00	11.00	225.00	5.50	113.00
90.00	99.99	26.00	450.00	19.50	338.00	13.00	225.00	6.50	113.00
100.00	109.99	29.00	450.00	21.75	338.00	14.50	225.00	7.25	113.00
110.00	119.99	33.00	450.00	24.75	338.00	16.50	225.00	8.25	113.00
120.00	129.99	36.00	450.00	27.00	338.00	18.00	225.00	9.00	113.00
130.00	139.99	39.00	450.00	29.25	338.00	19.50	225.00	9.75	113.00
140.00	149.99	42.00	450.00	31.50	338.00	21.00	225.00	10.50	113.00
150.00	169.99	45.00	450.00	33.75	338.00	22.50	225.00	11.25	113.00
170.00	189.99	51.00	450.00	38.25	338.00	25.50	225.00	12.75	113.00
190.00	209.99	57.00	450.00	42.75	338.00	28.50	225.00	14.25	113.00
210.00	229.99	63.00	450.00	47.25	338.00	31.50	225.00	15.75	113.00
230.00	249.99	69.00	450.00	51.75	338.00	34.50	225.00	17.25	113.00
250.00	269.99	75.00	450.00	56.25	338.00	37.50	225.00	18.75	113.00
270.00	289.99	81.00	450.00	60.75	338.00	40.50	225.00	20.25	113.00
290.00	309.99	87.00	450.00	65.25	338.00	43.50	225.00	21.75	113.00
310.00	329.99	93.00	450.00	69.75	338.00	46.50	225.00	23.25	113.00
330.00	359.99	99.00	450.00	74.25	338.00	49.50	225.00	24.75	113.00
360.00	389.99	108.00	450.00	81.00	338.00	54.00	225.00	27.00	113.00
390.00	419.99	117.00	450.00	87.75	338.00	58.50	225.00	29.25	113.00
420.00	449.99	126.00	450.00	94.50	338.00	63.00	225.00	31.50	113.00
450.00	479.99	135.00	450.00	101.25	338.00	67.50	225.00	33.75	113.00
480.00	509.99	144.00	450.00	108.00	338.00	72.00	225.00	36.00	113.00
510.00	539.99	153.00	450.00	114.75	338.00	76.50	225.00	38.25	113.00
540.00	569.99	162.00	450.00	121.50	338.00	81.00	225.00	40.50	113.00
570.00	599.99	171.00	450.00	128.25	338.00	85.50	225.00	42.75	113.00
600.00	629.99	180.00	450.00	135.00	338.00	90.00	225.00	45.00	113.00
630.00	659.99	189.00	450.00	141.75	338.00	94.50	225.00	47.25	113.00
660.00	689.99	198.00	450.00	148.50	338.00	99.00	225.00	49.50	113.00
690.00	719.99	207.00	450.00	155.25	338.00	103.50	225.00	51.75	113.00
720.00	749.99	216.00	450.00	162.00	338.00	108.00	225.00	54.00	113.00
750.00	779.99	225.00	450.00	168.75	338.00	112.50	225.00	56.25	113.00
780.00	809.99	234.00	450.00	175.50	338.00	117.00	225.00	58.50	113.00
810.00	839.99	243.00	450.00	182.25	338.00	121.50	225.00	60.75	113.00
840.00	869.99	252.00	450.00	189.00	338.00	126.00	225.00	63.00	113.00
870.00	899.99	261.00	450.00	195.75	338.00	130.50	225.00	65.25	113.00
900.00	929.99	270.00	450.00	202.50	338.00	135.00	225.00	67.50	113.00
930.00	959.99	279.00	450.00	209.25	338.00	139.50	225.00	69.75	113.00
960.00	989.99	288.00	450.00	216.00	338.00	144.00	225.00	72.00	113.00
990.00	1019.99	297.00	450.00	222.75	338.00	148.50	225.00	74.25	113.00
1020.00	1049.99	306.00	450.00	229.50	338.00	153.00	225.00	76.50	113.00
1050.00	1079.99	315.00	450.00	236.25	338.00	157.50	225.00	78.75	113.00

ALLOWED MONTHLY NET INCOME: \$1501.00 (NA only - not for PA)

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE
HOUSEHOLD SIZE:

12

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	450.00	243.00	338.00	162.00	225.00	81.00	113.00
1110.00	1139.99	333.00	450.00	249.75	338.00	166.50	225.00	83.25	113.00
1140.00	1169.99	342.00	450.00	256.50	338.00	171.00	225.00	85.50	113.00
1170.00	1199.99	351.00	450.00	263.25	338.00	175.50	225.00	87.75	113.00
1200.00	1229.99	360.00	450.00	270.00	338.00	180.00	225.00	90.00	113.00
1230.00	1259.99	369.00	450.00	276.75	338.00	184.50	225.00	92.25	113.00
1260.00	1289.99	378.00	450.00	283.50	338.00	189.00	225.00	94.50	113.00
1290.00	1319.99	387.00	450.00	290.25	338.00	193.50	225.00	96.75	113.00
1320.00	& up	394.00	450.00	295.50	338.00	197.00	225.00	98.50	113.00

ALLOWED MONTHLY NET INCOME: \$1501.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

13

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	488.00	0.00	366.00	0.00	244.00	0.00	122.00
20.00	29.99	0.00	488.00	0.00	366.00	0.00	244.00	0.00	122.00
30.00	39.99	5.00	488.00	3.75	366.00	2.50	244.00	1.25	122.00
40.00	49.99	8.00	488.00	6.00	366.00	4.00	244.00	2.00	122.00
50.00	59.99	12.00	488.00	9.00	366.00	6.00	244.00	3.00	122.00
60.00	69.99	16.00	488.00	12.00	366.00	8.00	244.00	4.00	122.00
70.00	79.99	19.00	488.00	14.25	366.00	9.50	244.00	4.75	122.00
80.00	89.99	22.00	488.00	16.50	366.00	11.00	244.00	5.50	122.00
90.00	99.99	26.00	488.00	19.50	366.00	13.00	244.00	6.50	122.00
100.00	109.99	29.00	488.00	21.75	366.00	14.50	244.00	7.25	122.00
110.00	119.99	33.00	488.00	24.75	366.00	16.50	244.00	8.25	122.00
120.00	129.99	36.00	488.00	27.00	366.00	18.00	244.00	9.00	122.00
130.00	139.99	39.00	488.00	29.25	366.00	19.50	244.00	9.75	122.00
140.00	149.99	42.00	488.00	31.50	366.00	21.00	244.00	10.50	122.00
150.00	169.99	45.00	488.00	33.75	366.00	22.50	244.00	11.25	122.00
170.00	189.99	51.00	488.00	38.25	366.00	25.50	244.00	12.75	122.00
190.00	209.99	57.00	488.00	42.75	366.00	28.50	244.00	14.25	122.00
210.00	229.99	63.00	488.00	47.25	366.00	31.50	244.00	15.75	122.00
230.00	249.99	69.00	488.00	51.75	366.00	34.50	244.00	17.25	122.00
250.00	269.99	75.00	488.00	56.25	366.00	37.50	244.00	18.75	122.00
270.00	289.99	81.00	488.00	60.75	366.00	40.50	244.00	20.25	122.00
290.00	309.99	87.00	488.00	65.25	366.00	43.50	244.00	21.75	122.00
310.00	329.99	93.00	488.00	69.75	366.00	46.50	244.00	23.25	122.00
330.00	359.99	99.00	488.00	74.25	366.00	49.50	244.00	24.75	122.00
360.00	389.99	108.00	488.00	81.00	366.00	54.00	244.00	27.00	122.00
390.00	419.99	117.00	488.00	87.75	366.00	58.50	244.00	29.25	122.00
420.00	449.99	126.00	488.00	94.50	366.00	63.00	244.00	31.50	122.00
450.00	479.99	135.00	488.00	101.25	366.00	67.50	244.00	33.75	122.00
480.00	509.99	144.00	488.00	108.00	366.00	72.00	244.00	36.00	122.00
510.00	539.99	153.00	488.00	114.75	366.00	76.50	244.00	38.25	122.00
540.00	569.99	162.00	488.00	121.50	366.00	81.00	244.00	40.50	122.00
570.00	599.99	171.00	488.00	128.25	366.00	85.50	244.00	42.75	122.00
600.00	629.99	180.00	488.00	135.00	366.00	90.00	244.00	45.00	122.00
630.00	659.99	189.00	488.00	141.75	366.00	94.50	244.00	47.25	122.00
660.00	689.99	198.00	488.00	148.50	366.00	99.00	244.00	49.50	122.00
690.00	719.99	207.00	488.00	155.25	366.00	103.50	244.00	51.75	122.00
720.00	749.99	216.00	488.00	162.00	366.00	108.00	244.00	54.00	122.00
750.00	779.99	225.00	488.00	168.75	366.00	112.50	244.00	56.25	122.00
780.00	809.99	234.00	488.00	175.50	366.00	117.00	244.00	58.50	122.00
810.00	839.99	243.00	488.00	182.25	366.00	121.50	244.00	60.75	122.00
840.00	869.99	252.00	488.00	189.00	366.00	126.00	244.00	63.00	122.00
870.00	899.99	261.00	488.00	195.75	366.00	130.50	244.00	65.25	122.00
900.00	929.99	270.00	488.00	202.50	366.00	135.00	244.00	67.50	122.00
930.00	959.99	279.00	488.00	209.25	366.00	139.50	244.00	69.75	122.00
960.00	989.99	288.00	488.00	216.00	366.00	144.00	244.00	72.00	122.00
990.00	1019.99	297.00	488.00	222.75	366.00	148.50	244.00	74.25	122.00
1020.00	1049.99	306.00	488.00	229.50	366.00	153.00	244.00	76.50	122.00
1050.00	1079.99	315.00	488.00	236.25	366.00	157.50	244.00	78.75	122.00

ALLOWED MONTHLY NET INCOME: \$1628.00 (NA only - not for PA)

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

13

MONTHLY NET INCOME RANGE FROM TO		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
		PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	488.00	243.00	366.00	162.00	244.00	81.00	122.00
1110.00	1139.99	333.00	488.00	249.75	366.00	166.50	244.00	83.25	122.00
1140.00	1169.99	342.00	488.00	256.50	366.00	171.00	244.00	85.50	122.00
1170.00	1199.99	351.00	488.00	263.25	366.00	175.50	244.00	87.75	122.00
1200.00	1229.99	360.00	488.00	270.00	366.00	180.00	244.00	90.00	122.00
1230.00	1259.99	369.00	488.00	276.75	366.00	184.50	244.00	92.25	122.00
1260.00	1289.99	378.00	488.00	283.50	366.00	189.00	244.00	94.50	122.00
1290.00	1319.99	387.00	488.00	290.25	366.00	193.50	244.00	96.75	122.00
1320.00	1349.99	396.00	488.00	297.00	366.00	198.00	244.00	99.00	122.00
1350.00	1379.99	405.00	488.00	303.75	366.00	202.50	244.00	101.25	122.00
1380.00	1409.99	414.00	488.00	310.50	366.00	207.00	244.00	103.50	122.00
1410.00	1439.99	423.00	488.00	317.25	366.00	211.50	244.00	105.75	122.00
1440.00	& up	428.00	488.00	321.00	366.00	214.00	244.00	107.00	122.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

14

HOUSEHOLD SIZE:

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	526.00	0.00	395.00	0.00	263.00	0.00	132.00
20.00	29.99	0.00	526.00	0.00	395.00	0.00	263.00	0.00	132.00
30.00	39.99	5.00	526.00	3.75	395.00	2.50	263.00	1.25	132.00
40.00	49.99	8.00	526.00	6.00	395.00	4.00	263.00	2.00	132.00
50.00	59.99	12.00	526.00	9.00	395.00	6.00	263.00	3.00	132.00
60.00	69.99	16.00	526.00	12.00	395.00	8.00	263.00	4.00	132.00
70.00	79.99	19.00	526.00	14.25	395.00	9.50	263.00	4.75	132.00
80.00	89.99	22.00	526.00	16.50	395.00	11.00	263.00	5.50	132.00
90.00	99.99	26.00	526.00	19.50	395.00	13.00	263.00	6.50	132.00
100.00	109.99	29.00	526.00	21.75	395.00	14.50	263.00	7.25	132.00
110.00	119.99	33.00	526.00	24.75	395.00	16.50	263.00	8.25	132.00
120.00	129.99	36.00	526.00	27.00	395.00	18.00	263.00	9.00	132.00
130.00	139.99	39.00	526.00	29.25	395.00	19.50	263.00	9.75	132.00
140.00	149.99	42.00	526.00	31.50	395.00	21.00	263.00	10.50	132.00
150.00	169.99	45.00	526.00	33.75	395.00	22.50	263.00	11.25	132.00
170.00	189.99	51.00	526.00	38.25	395.00	25.50	263.00	12.75	132.00
190.00	209.99	57.00	526.00	42.75	395.00	28.50	263.00	14.25	132.00
210.00	229.99	63.00	526.00	47.25	395.00	31.50	263.00	15.75	132.00
230.00	249.99	69.00	526.00	51.75	395.00	34.50	263.00	17.25	132.00
250.00	269.99	75.00	526.00	56.25	395.00	37.50	263.00	18.75	132.00
270.00	289.99	81.00	526.00	60.75	395.00	40.50	263.00	20.25	132.00
290.00	309.99	87.00	526.00	65.25	395.00	43.50	263.00	21.75	132.00
310.00	329.99	93.00	526.00	69.75	395.00	46.50	263.00	23.25	132.00
330.00	359.99	99.00	526.00	74.25	395.00	49.50	263.00	24.75	132.00
360.00	389.99	108.00	526.00	81.00	395.00	54.00	263.00	27.00	132.00
390.00	419.99	117.00	526.00	87.75	395.00	58.50	263.00	29.25	132.00
420.00	449.99	126.00	526.00	94.50	395.00	63.00	263.00	31.50	132.00
450.00	479.99	135.00	526.00	101.25	395.00	67.50	263.00	33.75	132.00
480.00	509.99	144.00	526.00	108.00	395.00	72.00	263.00	36.00	132.00
510.00	539.99	153.00	526.00	114.75	395.00	76.50	263.00	38.25	132.00
540.00	569.99	162.00	526.00	121.50	395.00	81.00	263.00	40.50	132.00
570.00	599.99	171.00	526.00	128.25	395.00	85.50	263.00	42.75	132.00
600.00	629.99	180.00	526.00	135.00	395.00	90.00	263.00	45.00	132.00
630.00	659.99	189.00	526.00	141.75	395.00	94.50	263.00	47.25	132.00
660.00	689.99	198.00	526.00	148.50	395.00	99.00	263.00	49.50	132.00
690.00	719.99	207.00	526.00	155.25	395.00	103.50	263.00	51.75	132.00
720.00	749.99	216.00	526.00	162.00	395.00	108.00	263.00	54.00	132.00
750.00	779.99	225.00	526.00	168.75	395.00	112.50	263.00	56.25	132.00
780.00	809.99	234.00	526.00	175.50	395.00	117.00	263.00	58.50	132.00
810.00	839.99	243.00	526.00	182.25	395.00	121.50	263.00	60.75	132.00
840.00	869.99	252.00	526.00	189.00	395.00	126.00	263.00	63.00	132.00
870.00	899.99	261.00	526.00	195.75	395.00	130.50	263.00	65.25	132.00
900.00	929.99	270.00	526.00	202.50	395.00	135.00	263.00	67.50	132.00
930.00	959.99	279.00	526.00	209.25	395.00	139.50	263.00	69.75	132.00
960.00	989.99	288.00	526.00	216.00	395.00	144.00	263.00	72.00	132.00
990.00	1019.99	297.00	526.00	222.75	395.00	148.50	263.00	74.25	132.00
1020.00	1049.99	306.00	526.00	229.50	395.00	153.00	263.00	76.50	132.00
1050.00	1079.99	315.00	526.00	236.25	395.00	157.50	263.00	78.75	132.00

ALLOWED MONTHLY NET INCOME: \$1755.00 (NA only - not for PA)

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NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

14

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	526.00	243.00	395.00	162.00	263.00	81.00	132.00
1110.00	1139.99	333.00	526.00	249.75	395.00	166.50	263.00	83.25	132.00
1140.00	1169.99	342.00	526.00	256.50	395.00	171.00	263.00	85.50	132.00
1170.00	1199.99	351.00	526.00	263.25	395.00	175.50	263.00	87.75	132.00
1200.00	1229.99	360.00	526.00	270.00	395.00	180.00	263.00	90.00	132.00
1230.00	1259.99	369.00	526.00	276.75	395.00	184.50	263.00	92.25	132.00
1260.00	1289.99	378.00	526.00	283.50	395.00	189.00	263.00	94.50	132.00
1290.00	1319.99	387.00	526.00	290.25	395.00	193.50	263.00	96.75	132.00
1320.00	1349.99	396.00	526.00	297.00	395.00	198.00	263.00	99.00	132.00
1350.00	1379.99	405.00	526.00	303.75	395.00	202.50	263.00	101.25	132.00
1380.00	1409.99	414.00	526.00	310.50	395.00	207.00	263.00	103.50	132.00
1410.00	1439.99	423.00	526.00	317.25	395.00	211.50	263.00	105.75	132.00
1440.00	1469.00	432.00	526.00	324.00	395.00	216.00	263.00	108.00	132.00
1470.00	1499.99	441.00	526.00	330.75	395.00	220.50	263.00	110.25	132.00
1500.00	1529.99	450.00	526.00	337.50	395.00	225.00	263.00	112.50	132.00
1530.00	1559.99	459.00	526.00	344.25	395.00	229.50	263.00	114.75	132.00
1560.00	& up	462.00	526.00	346.50	395.00	231.00	263.00	115.50	132.00

ALLOWED MONTHLY NET INCOME: \$1755.00

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE
 HOUSEHOLD SIZE:

15

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
0.00	19.00	0.00	564.00	0.00	423.00	0.00	282.00	0.00	141.00
20.00	29.99	0.00	564.00	0.00	423.00	0.00	282.00	0.00	141.00
30.00	39.99	5.00	564.00	3.75	423.00	2.50	282.00	1.25	141.00
40.00	49.99	8.00	564.00	6.00	423.00	4.00	282.00	2.00	141.00
50.00	59.99	12.00	564.00	9.00	423.00	6.00	282.00	3.00	141.00
60.00	69.99	16.00	564.00	12.00	423.00	8.00	282.00	4.00	141.00
70.00	79.99	19.00	564.00	14.25	423.00	9.50	282.00	4.75	141.00
80.00	89.99	22.00	564.00	16.50	423.00	11.00	282.00	5.50	141.00
90.00	99.99	26.00	564.00	19.50	423.00	13.00	282.00	6.50	141.00
100.00	109.99	29.00	564.00	21.75	423.00	14.50	282.00	7.25	141.00
110.00	119.99	33.00	564.00	24.75	423.00	16.50	282.00	8.25	141.00
120.00	129.99	36.00	564.00	27.00	423.00	18.00	282.00	9.00	141.00
130.00	139.99	39.00	564.00	29.25	423.00	19.50	282.00	9.75	141.00
140.00	149.99	42.00	564.00	31.50	423.00	21.00	282.00	10.50	141.00
150.00	169.99	45.00	564.00	33.75	423.00	22.50	282.00	11.25	141.00
170.00	189.99	51.00	564.00	38.25	423.00	25.50	282.00	12.75	141.00
190.00	209.99	57.00	564.00	42.75	423.00	28.50	282.00	14.25	141.00
210.00	229.99	63.00	564.00	47.25	423.00	31.50	282.00	15.75	141.00
230.00	249.99	69.00	564.00	51.75	423.00	34.50	282.00	17.25	141.00
250.00	269.99	75.00	564.00	56.25	423.00	37.50	282.00	18.75	141.00
270.00	289.99	81.00	564.00	60.75	423.00	40.50	282.00	20.25	141.00
290.00	309.99	87.00	564.00	65.25	423.00	43.50	282.00	21.75	141.00
310.00	329.99	93.00	564.00	69.75	423.00	46.50	282.00	23.25	141.00
330.00	359.99	99.00	564.00	74.25	423.00	49.50	282.00	24.75	141.00
360.00	389.99	108.00	564.00	81.00	423.00	54.00	282.00	27.00	141.00
390.00	419.99	117.00	564.00	87.75	423.00	58.50	282.00	29.25	141.00
420.00	449.99	126.00	564.00	94.50	423.00	63.00	282.00	31.50	141.00
450.00	479.99	135.00	564.00	101.25	423.00	67.50	282.00	33.75	141.00
480.00	509.99	144.00	564.00	108.00	423.00	72.00	282.00	36.00	141.00
510.00	539.99	153.00	564.00	114.75	423.00	76.50	282.00	38.25	141.00
540.00	569.99	162.00	564.00	121.50	423.00	81.00	282.00	40.50	141.00
570.00	599.99	171.00	564.00	128.25	423.00	85.50	282.00	42.75	141.00
600.00	629.99	180.00	564.00	135.00	423.00	90.00	282.00	45.00	141.00
630.00	659.99	189.00	564.00	141.75	423.00	94.50	282.00	47.25	141.00
660.00	689.99	198.00	564.00	148.50	423.00	99.00	282.00	49.50	141.00
690.00	719.99	207.00	564.00	155.25	423.00	103.50	282.00	51.75	141.00
720.00	749.99	216.00	564.00	162.00	423.00	108.00	282.00	54.00	141.00
750.00	779.99	225.00	564.00	168.75	423.00	112.50	282.00	56.25	141.00
780.00	809.99	234.00	564.00	175.50	423.00	117.00	282.00	58.50	141.00
810.00	839.99	243.00	564.00	182.25	423.00	121.50	282.00	60.75	141.00
840.00	869.99	252.00	564.00	189.00	423.00	126.00	282.00	63.00	141.00
870.00	899.99	261.00	564.00	195.75	423.00	130.50	282.00	65.25	141.00
900.00	929.99	270.00	564.00	202.50	423.00	135.00	282.00	67.50	141.00
930.00	959.99	279.00	564.00	209.25	423.00	139.50	282.00	69.75	141.00
960.00	989.99	288.00	564.00	216.00	423.00	144.00	282.00	72.00	141.00
990.00	1019.99	297.00	564.00	222.75	423.00	148.50	282.00	74.25	141.00
1020.00	1049.99	306.00	564.00	229.50	423.00	153.00	282.00	76.50	141.00
1050.00	1079.99	315.00	564.00	236.25	423.00	157.50	282.00	78.75	141.00

ALLOWED MONTHLY NET INCOME: \$1882.00 (NA only - not for PA)

NEVADA STATE WELFARE DIVISION
FOOD STAMP PROGRAM: NET INCOME BASIS OF COUPON ISSUANCE

HOUSEHOLD SIZE:

15

MONTHLY NET INCOME RANGE		MONTHLY		3/4 MONTHLY		1/2 MONTHLY		1/4 MONTHLY	
FROM	TO	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT	PURCHAS REQMT	STAMP ALLOT
1080.00	1109.99	324.00	564.00	243.00	423.00	162.00	282.00	81.00	141.00
1110.00	1139.99	333.00	564.00	249.75	423.00	166.50	282.00	83.25	141.00
1140.00	1169.99	342.00	564.00	256.50	423.00	171.00	282.00	85.50	141.00
1170.00	1199.99	351.00	564.00	263.25	423.00	175.50	282.00	87.75	141.00
1200.00	1229.99	360.00	564.00	270.00	423.00	180.00	282.00	90.00	141.00
1230.00	1259.99	369.00	564.00	276.75	423.00	184.50	282.00	92.25	141.00
1260.00	1289.99	378.00	564.00	283.50	423.00	189.00	282.00	94.50	141.00
1290.00	1319.99	387.00	564.00	290.25	423.00	193.50	282.00	96.75	141.00
1320.00	1349.99	396.00	564.00	297.00	423.00	198.00	282.00	99.00	141.00
1350.00	1379.99	405.00	564.00	303.75	423.00	202.50	282.00	101.25	141.00
1380.00	1409.99	414.00	564.00	310.50	423.00	207.00	282.00	103.50	141.00
1410.00	1439.99	423.00	564.00	317.25	423.00	211.50	282.00	105.75	141.00
1440.00	1469.00	432.00	564.00	324.00	423.00	216.00	282.00	108.00	141.00
1470.00	1499.99	441.00	564.00	330.75	423.00	220.50	282.00	110.25	141.00
1500.00	1529.99	450.00	564.00	337.50	423.00	225.00	282.00	112.50	141.00
1530.00	1559.99	459.00	564.00	344.25	423.00	229.50	282.00	114.75	141.00
1560.00	1589.99	468.00	564.00	351.00	423.00	234.00	282.00	117.00	141.00
1590.00	1619.99	477.00	564.00	357.75	423.00	238.50	282.00	119.25	141.00
1620.00	1649.99	486.00	564.00	364.50	423.00	243.00	282.00	121.50	141.00
1650.00	1679.99	495.00	564.00	371.25	423.00	247.50	282.00	123.75	141.00
1680.00	& up	496.00	564.00	372.00	423.00	248.00	282.00	124.00	141.00