MINUTES WAYS AND MEANS COMMITTEE NEVADA STATE LEGISLATURE - 60th SESSION May 11, 1979 Chairman Mello called the meeting to order at 8:00 a.m. MEMBERS PRESENT: Chairman Mello, Vice-Chairman Bremner, Mrs. Cavnar, Mr. Mann, Mr. Glover, Mr. Hickey, Mr. Rhoads, Mr. Barengo, Mrs. Wagner, and Mr. Webb. MEMBERS ABSENT: Mr. Vergiels (excused) ALSO PRESENT: Assemblyman Bob Price; Mrs. Heidi Manfroi; Mrs. John Buchanan, Director, Department of Economic Development; Mrs. Joyce Woodhouse, Nevada State Education Association; Dean Richard Kunkel, UNLV; Senator Cliff Young; Judge Breen; Mr. Robert Lagate, District Attorney, Las Vegas; Mr. Vernon Bennett, Executive Director, PERS; Dr. Ralph DiSibio, Director, Department of Human Resources; Mr. Bart Jacka, Director, Department of Motor Vehicles; Colonel Barney Diehl, Nevada Highway Patrol; Senator Gibson; Justice Noel Manoukian; Chief Justice John Mowbray; and Mr. John Meder, Director, Division of State Parks. AB 809 Mr. Bible explained that during the Committee's previous consideration of this legislation the money amounts in Section 3 should have been amended per the request of the Parks Division. said that the amounts should be \$48,121 in the first year of the biennium instead of \$73,406 as contained in the original budget and \$47,816 in the second year instead of \$58,041 contained in the original budget. Mr. Rhoads explained that when he and Senator Glaser discussed the original concept with Mr. John Meder in the State Parks Department, they felt the original operating estimates were too high and Mr. Meder agreed to cut the amounts, but through an oversight the decreases were not included in the legislation. Motion made by Mr. Glover to rescind previous action on AB 809; seconded by Mr. Hickey. Motion approved. Motion made by Mr. Rhoads to amend AB 809 appropriation amounts to \$48,121 in the first year of the biennium and \$47,816 in the second year; seconded by Mr. Glover. Motion approved. Motion made by Mr. Rhoads DO PASS AS AMENDED; seconded by Mr. Glover. Motion approved. SB 333 Mr. Bremner explained the following amendments to the legislation as per the Subcommittee's recommendations. He indicated that the first proposed amendment deletes line 3 and 4 of page 1 (3), as the information contained therein was superfluous, and would interfere with the selection of commission members. Mr. Bremner stated that the second amendment to <u>SB 333</u> that is recommended is on page 3, line 34 to delete the words "commission shall." He said that another change is in Section 8 of page 2 in which language should be inserted to clarify the commission's responsibility for timber. He continued that the language regarding the allocation of the marina funds has been revised to indicate that the legislature will appropriate the funds and apportion the funds in the method they deem to be most desirable. Motion made by Mr. Bremner to adopt amendment No. 1034 to SB 333; seconded by Mrs. Wagner. Motion approved Assembly Motion made by Mr. Bremner DO PASS AS AMENDED; seconded by Mrs. Wagner. Motion approved. 1893

#### AB 672

Assemblyman Bob Price explained that the sectional charts he distributed to the Committee are the main means of navigating aircraft from one point to another throughout the United States. He stated that when navigating through states with a large physical area such as Texas or Nevada it takes several of the sectional charts to enable the pilot to transit the state. Assemblyman Price pointed out that 28 states now print their own sectional charts, and that this legislation will make it possible for Nevada to publish their own.

Ms. Heidi Manfroi indicated that currently it takes five sectional charts and three WAC (World Aeronautical Chart--scale size: 1:1,000,000) charts to navigate aircraft through the State, She stated that the charts in use are cumbersome, unwieldy, and difficult to safely use in the cockpit of a small aircraft. Using the aircraft navigational chart published by the State of Wyoming, she illustrated its usefulness is made possible by color ccding and clear topographical symbols. She added that Wyoming originally published an airport directory booklet separately, and now they have incorporated the directory on the back of their state's aeronautical chart. Ms. Manfroi showed the Committee a chart for the State of Nevada that she modeled after the Wyoming version. She indicated that the chart she is proposing is on the same scale as the WAC charts 1:1,000,000 (or 16 statute miles per inch), and that the airport directory for the State will also be included on the back of the chart. Ms. Manfroi continued that in order to promote small airport tourism in rural areas of the State, she has designed the airport directory to include information on recreational facilities and major events that can be found in or adjacent to each airport location mentioned. She added that the Chamber of Commerce's phone number in each area will also be printed in the directory portion of the chart. Ms. Manfroi continued that the cost of the navigational chart can be funded as it is in the other states, by the aviation fuel tax. The State chart will cost \$2.00 per chart. Assemblyman Price added that Ms. Manfroi obtained her printing cost estimates in 1978 and has had them up-dated. He stated that pilots are eligible for refunds on their fuel tax paid if they submit the proper application and that in 1978, \$274,000 was left unclaimed. He said that out of the unclaimed monies the first \$30,000 goes to the Civil Air Patrol. Assemblyman Price added that they are proposing to pick up the second \$40,000. He said that funds are normally apportioned back to the counties. He added that once the program was established he believed it could become self-supporting because in reality it is more economical for the pilot.

Mr. John Buchanan, Director of the Department or Economic Development, stated that to print 15,000 charts it would cost \$30,000 per year. He said that it was not possible for his department to fund the project through its own available funds, but in terms of manpower he felt the project could be handled by his current staff.

Mr. Mann asked why the cost could not be handled in a one-shot first year appropriation and then be self-supporting after that time.

Assemblyman Price responded that the only problem he could see with that concept is that the demand for the charts might be greater than anticipated and would require printing more than the initial quantity.

# AB 827

Assemblyman Price explained that one of the problems in developing the tax package for the State is how to address the needs of small special assessment districts throughout the State. He said

that this legislation will appropriate monies to small districts that might become financially impacted by the proposed spending cap. He stated that the Legislative Commission would have to hear the case first and then if approved the district would go before the Interim Finance for another hearing.

Mr. Mann pointed out that some amendments are necessary to AB 827, specifically the reference to "local government entities" should be changed to special districts. Chairman Mello said that this would not necessarily be true in every instance but would be determined by the Interim Finance's allocations. Mrs. Wagner asked if this plan would be an on-going investment. Mr, Mann said any monies not utilized by 1981 would revert to the General Fund. Chairman Mello suggested that the suggested amendments to AB 827 be prepared for the Committee's consideration.

#### **AB 148**

Assemblyman Alan Glover said that the purpose of AB 148 is to improve the quality of education by establishing an experimental teacher internship program. He said that there would be a total of 10 intern positions — with 5 interns from the College of Education in Reno and 5 from the College of Education in Las Vegas. This program enables the local school districts to use the services of the intern teachers for one year and if they prove to be unsatisfactory the school district is not obligated to give the intern a contract for the next year.

Chairman Mello asked if there is already a provision in teacher's contracts stating that if an individual proves to be unsatisfactory that their contract will not be renewed for the next year.

Ms. Joyce Woodhouse, representating the Nevada State Education Association, said that school districts have frequently complained that there is not a true probationary period. Chairman Mello suggested simply establishing a true probationaly period.

Ms. Woodhouse said that this has long been a philosophical point of difference between the NSEA and the school district. Mrs. Cavnar asked if there is already a student teaching program which is included as part of the educational program. Dean Richard Kunkel, UNLV, said that the internship program has many values such as the opportunity to work on the undergraduate program with more emphasis on actual teaching in the fifth year and also provides for screening out of those individuals who may not be successful in the field of teaching.

Dr. Sam Basta said that doctors, dentists, lawyers and other professions have internships and that the program would provide beginning teachers with a high degree of supervision, coordination, and control.

Mr. Mann asked for further information on how the \$29,390.40 per intern would be spent. Dean Kunkel said that this amount is for a two year salary and for the supervision of the master teacher. Mr. Mann said that the California system mandates a fifth year as a requirement for a Master's degree and questioned paying interns for this program. Dean Kunkel said that the proposal is to pay interns for the first two years to establish the program. Mr. Mann said that this program is not necessary with the current over-supply of certificated teachers. Mr. Bremner said that the quality of teachers rests with the Colleges of Education on both campuses and that any necessary upgrading should begin with the colleges.

Mr. Webb said that the basic problem is that the colleges are not accomplishing their purpose. He added that after an individual finishes college and attempts to obtain a job, graduates are still unable to read, write, communicate, or present themselves properly and that the college system is simply too liberal. Chairman Mello stated that the State of Nevada spends approximately \$500 million a biennium on education to put out an inferior product. Mr. Hickey asked if the people of Nevada can expect some improvement in the ncar future in the quality of education in the university system. Dean Kunkel said that having the intern program as the fifth year

of college would assist greatly in improving the quality of teaching. Mr. Hickey said that he was more interested in some immediate improvement in the college program. Dean Kunkel said that the intern program would certainly be a step in the right direction and that support for the program is urgently needed. Mr. Mann referred to the California system which requires a fifth year before a teacher may be certified. Dean Kunkel replied that Nevada does not presently have a certification requirement that mandates an internship but does have the four year requirement. Mr. Glover said that AB 148 is the result of a joint effort of teachers, principals, superintendents, and the university to improve education in Nevada.

Chairman Mello said that this is not the time for the university to attempt to justify their present program when earlier in the session the university personnel demonstrated an inability to prepare their own budget properly.

## SB 181

Senator Cliff Young said that <u>SB 181</u> removes the prerequisite for withdrawal of certain judicial officers from PERS. He said that the judiciary system has a retirement program exclusive to the judiciary which is non-contributory and requires at least twelve years of service. He added that judicial officers can elect to belong to the PERS system and make contributions. This bill would enable individuals to withdraw from the PERS system and participate exclusively in the judiciary retirement system. Senator Young said that this bill would currently apply to only three individuals and is not opposed by PERS. He added that PERS would require that these individuals furnish notice of intention to exercise their option by September 30, 1979, and that the money already contributed would then be refunded. These individuals would not be eligible to return to the PERS system.

Judge Breen emphasized that this bill has no fiscal impact because as the law now stands a judge can withdraw his contributions from the PERS system after serving twelve years.

Mr. Bremner asked if credit is given for time served with PERS after changing to the judicial retirement system. Judge Breen replied that credit is given for the time with PERS.

Mrs. Cavnar asked if this bill established a precedent for individuals withdrawing from the PERS and if the State will match the funds withdrawn by individuals. Judge Breen said that the only funds withdrawn are those that the individual contributed to PERS. Mr. Vernon Bennett, Executive Director of PERS, said that there is a precedent already established by the withdrawal of university personnel from the PERS system to go into TIAA/CREP system. Mr. Bennett explained that the district court and supreme court justice's system is not a retirement system but that it is a pension program with no employee - employer contributions as funding is provided by legislative appropriation. Mr. Bennett said that judges no longer have the option of belonging to PERS but will now automatically go under the judicial system except if an individual was already enrolled in PERS prior to becoming a judge. Mr. Bennett said that PERS is in favor of SB 181.

Robert Lagate, District Attorney's Office, Las Vegas, said that approximately four judges would be affected by <u>SB 181</u> and stated that these four individuals favor this legislation.

Chairman Mello asked the number of district court judges. Mr. Legate said that there are twelve judges in Clark County.

## SB 508

Dr. Ralph DiSibio, Director of Department of Human Resources, said that <u>SB 508</u> will allow future flexibility in reorganization plans in the Department of Human Resources. He said that the bill eliminates specific titles, lists of duties and responsibilities and allows for assignment of administrative officers positions within Mental Health and Mental Retardation facilities.

# SB 487

Mr. Bart Jacka, Director of Department of Motor Vehicles, said that SB 487 will change the method of computing the number of highway patrolmen assigned to the Nevada Highway Patrol. He said that the number will be calculated on the basis of one supporting officer for every 3,750 vehicles registered in Nevada. Mr. Jacka said that currently it is necessary for the highway patrol to obtain legislative approval to change the numerical number of commissioned personnel. Mr. Jacka said that Colonel Barney Diehl, Nevada Highway Patrol, developed this system based on a six year vehicle registation average. He explained that in the event that vehicle registrations decrease, personnel could not be hired although the funds for their salaries had already been appropriated.

Chairman Mello asked if the budget presented to the legislature was established on the present basis of one officer for 3,750 vehicles. Mr. Jacka stated that the law at the time of preparing the budget was simply to provide for 151 highway patrolmen. Mrs. Wagner said that a basic policy decision must be made in order to determine the highway patrol budget in the future and that that was the reason the Transportation Committee referred this bill to Ways and Means. Mr. Jacka explained that the amount of funds that the legislature approves will determine the strength of the highway patrol. He added that the highway patrol is controlled both monetarily and numerically.

Colonel Barney Dehl said that the highway patrol formerly used a special fund to hire personnel with no numberical controls. Bible asked if the number of officers can still be increased through use of monies in the special fund. Colonel Dehl said that the ratio of one officer per 3,750 vehicles would be the numerical control of the highway patrol strength. Mr. Bible said that if the number of registered vehicles were to increase, additional officers could be hired through use of the special fund. Colonel Dehl sai that the original draft of the bill restricted the special fund Colonel Dehl said under legislative appropriation but he noted that that provision was not in this bill. Mrs. Wagner said that she was not aware of any second or amended bill. Mr. Jacka said that the original bill was the draft that DMV turned into the legislative bill drafter's He also stated that this language could be changed to office. include the special fund under legislative appropriation. Mello said that the language could be modified to comply with the intent of the legislation.

# SJR 20

Senator Gibson said that <u>SJR 20</u> was sponsored by the Senate Finance Committee and will amend the Nevada constitution to specify the authority and duties of and limitations upon legislative bodies to provide support for the judiciary. Senator Gibson said that there are considerable differences of opinion by individual judges as to whether they are subject to any fiscal restraint outside the court system. Mr. Hickey asked if the legislation would need to be tested by the Supreme Court as to its constitutionality. Mr. Gibson said that if the legislation is adopted and becomes part of the constitution it is a possibility that the court could challenge it.

Mrs. Cavnar stated that this bill further emphasizes the division of power as the legislature makes the laws and pays reasonable bills and the judicial branch interprets those laws but they must also be held responsible to the taxpayers who pay the bills.

Mr. Rhoads asked if other states have established similar legislative controls over the court system. Senator Gibson said that he did not know.

Justice Noel Manoukian presented the Committee with a letter from Judge James J. Guinan, Chairman, Legislative Committee Nevada District Judges Association which is included as Exhibit A. The letter states that the Nevada District Judges Association opposes SJR 20.

Chief Justice John Mowbray stated that <u>SJR 20</u> is an "over-kill." He referred to the State of the Judiciary Report in which he said that we are all on the "same team." Chief Justice said that the courts will work and cooperate with the Legislature in order to carry out their duties. Chief Justice Mowbray said that this act "smacks" of unconstitutionality and is not necessary.

Chairman Mello commented that Justice Mowbray is an honorable man and is doing an excellent job for the people of Nevada. Chairman Mello added that however, there are individuals in the court system who have little regard for the Legislature.

Mrs. Wagner stated that, in her opinion, <u>SJR 20</u> did not "smack" of unconstitutionality because this act would change the constitution of Nevada. Chief Justice Mowbray reiterated that <u>SJR 20</u> is not necessary as the same purpose can be accomplished without a constitutional amendment. Mrs. Wagner said that if the Legislature is going to fully fund the courts of Nevada, some guidelines must be established prior to that funding.

Mr. Mann said that there was a past problem at the district court level in Clark County where the counties set the fee that lawyers would receive for defending indigent clients and then a judge ruled that the fee was not sufficient. He added that the county then had to pay the amount that the judge ordered.

Chief Justice Mowbray referred to the first section of <u>SJR 20</u> which states that "in so doing, the Legislature shall provide for the personnel of the Judicial Department who are not judges or justices including but not limited as to their number, duties, or employment and compensation. The courts established by this constitution or created by statute shall present budgets in conformity with their support." Chief Justice Mowbray said that the judges should be able to determine what personnel they need within reason.

Chairman Mello asked for information concerning Young vs. Pershing County. Justice Noel Manoukian said that the commissioners stipulated and agreed that those items including services such as law library, equipment for a juvenile probation officer, increases in the salary of a probation officer's secretary were reasonable and necessary which settled the major part of the lawsuit. The major issue of who really has inherent power in these areas goes back to the late 1800s or early 1900s in Nevada. Justice Manoukian said that in this case, Pershing County yielded to the court of Nevada. Justice Manoukian said that a constitutional amendment was passed in 1976 stating that the Chief Justice is the central administrator of Nevada's court system and covers the accountability of lower court judges which is one of Senator Gibson's concerns.

## AB 837

Mr. John Meder, Director, Division of State Parks, said that AB 837 was drafted at the request of a coalition of off-road enthusiasts in Southern Nevada who felt that there is need for a State park

facility which would accommodate their needs and would provide \$2,500 to allow the State park staff to work with these groups.

Mr. Bremner said that the off-road racing enthusiasts have been experiencing some difficulty with the Bureau of Land Management in Southern Nevada. He said that these groups are interested in a feasibility study to determine the availability of land for an off-road vehicle State park.

Chairman Mello said that the State Parks Division could be directed to do this study without being given additional monies. Mr. Meder said that part of the study could be done in-house but that a better job could be done with the \$2,500 that is requested. Chairman Mello asked for some details in the type of study that would be prepared. Mr. Meder said that some travel and consultation with the interested groups would be advisable, some maps, and special studies. Chairman Mello said that the study at Wildhorse Reservoir was accomplished without an appropriation. Mr. Meder said that some photographs and other types of studies would be necessary.

Mr. Hickey suggested sending a letter of intent to the Parks Division requesting that the study be carried out as prescribed in this bill without the additional appropriation and without the bill.

Motion made by Mr. Hickey directing the Parks Division Director to carry out the wishes as stipulated in <u>AB 837</u>; seconded by Mr. Bremner. Motion approved.

#### SB 181

Motion made by Mr. Barengo DO PASS; seconded by Mr. Hickey. Motion approved.

# <u>AB 148</u>

The Ways and Means Committee agreed to HOLD AB 148.

#### <u>AB 672</u>

Mr. Mann suggested charging a fee for the navigational charts which the Department of Economic Development will prepare and and publish for private pilots to use. Chairman Mello said that the State Printer should be consulted as to cost of preparing the navigational charts.

## SB 487

Mr. Alastuey explained that <u>SB 487</u> would provide for some flexibility as to number of patrolmen that may be hired.

Mr. Bible said that the legislation would have to be amended to provide for 10 additional patrolmen in the first and an additional ten in the second year of the biennium to conform to Highway Patrol special budget.

Motion made by Mr. Manr to indefinitely postpone <u>SB 487</u>; seconded by Mrs. Cavnar. Mr. Glover and Mr. Barengo voted NO. Motion approved.

## SB 508

Motion made by Mr. Mann DO PASS; seconded by Mr. Rhoads.

Mr. Mann withdrew his DO PASS motion.

Motion made by Mrs. Cavnar to refer <u>\$B 508</u> to the Human Resources Subcommittee; seconded by Mr. Hickey. Motion approved.

The meeting adjourned at 10:30 a.m.

Second Judicial District Court

JAMES J. GUINAN DISTRICT JUDGE WASHOE COUNTY STATE OF NEVADA

75 COURT STREET RENO. NEVADA 89501

May 10, 1979

The Honorable Donald R. Mello Chairman, Assembly Committee on Ways and Means Legislative Building Carson City, Nevada 89710

Dear Don,

The Nevada District Judges Association is opposed to the passage of SJR 20 of the 1979 session of the Legislature.

An independent judiciary has been one of the foundations of our form of government since its inception. Fair and impartial judicial decisions are the product of independent judges in an independent judiciary, not of judges or a judiciary which is indebted to or fearful of those in control of the other branches of government. This principle was recognized in the United States Constitution by the creation of three branches of government, and in the Nevada Constitution by the inclusion of Article 3.

Article 3, after providing for the distribution of powers among the three branches, Legislative, Executive, and Judicial, further provides that "... no persons charged with the exercise of powers properly belonging to one of these departments shall exercise any functions, appertaining to either of the others ...." Over the years, efforts have been made, on both the federal and state levels, to upset this balance, sometimes by the executive, sometimes by the legislative, and sometimes by the judicial branch. In spite of these efforts the balance has been preserved and our form of government has survived, largely because of restraint on the part of officers in each branch of government.

In our opinion, SJR 20 would be a substantial move toward destruction of the independent judiciary in Nevada.

EXHIBIT A

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It is not line-item budgets to which we object. We presently submit such budgets annually to the Boards of County Commissioners. But the resolution requires "the provision of services to the courts through agencies within another department." If this means that the courts will be required to accept "services" from other departments which they do not desire, and over which they have no control, the independence of the judiciary will be seriously threatened. We remind the Committee that, after some experience with the State Personnel System, the Legislature found it necessary to remove employees of the Legislature and Judiciary from the system because of executive interference with the functions of the other two departments. It is essential not only to independence but to efficiency for each branch to control its own personnel.

The resolution further provides that "...the legislature shall provide for the personnel of the judicial department ... including but not limited to, their number, employment, duties and compensation." We do not know what "employment" means in this context. The terms "number" and "compensation" are clear, and we have no objection to having the Boards of County Commissioners fix the number and compensation of employees so long as we are afforded what is reasonably necessary to perform our functions. If the legislature proposes to tell the courts what the duties of its personnel will be, such, for example, as what a deputy court clerk shall do while in the courtroom during a judicial proceeding, the invasion of the judicial function is obvious.

The resolution concludes: "Unless the amount appropriated for the support of a particular court, ..., precludes the court from exercising the powers and performing the duties imposed upon it by this constitution or by statute, the decision of the legislative body is conclusive."

The state courts have duties under the United States Constitution in addition to the duties mentioned in the resolution. For example, we have the duty to provide speedy trials to persons charged with crimes, to provide appointed counsel to indigent criminal defendants, and to make a record of judicial proceedings in criminal cases. What happens when the "conclusive" decision of a board of

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county commissioners does not provide sufficient funds to employ court reporters and appoint counsel to carry out these duties toward the end of a fiscal year? Do we close the criminal courts and free the persons charged with crime because we cannot meet the federal constitutional requirements?

There is a distinction between executive agencies which are created by the Legislature or a board of county commissioners, which may be supported to the extent desired by the legislative body or abolished, and the constitutional offices in the executive and judicial branches, which are entitled to financial support from the legislative bodies in an amount which is reasonably necessary for their operation, and cannot be abolished or so diminished as to make them ineffective. Members of boards of county commissioners tend to look upon the District Courts as agencies or departments of county government, which they are not. They are part of the Judicial Department of state government under Article 6 of the Nevada Constitution, and that status is not changed by the fact that the counties are required to support the District Courts financially. This problem is probably compounded by the fact that the limited executive and legislative powers of the county are combined in the Board of County Commissioners.

The present standard of financial support required for constitutional executive and judicial offices is what is reasonably necessary to allow performance of the duties of the office. It is a sound standard, and can be applied only in individual cases as they arise. The final decision rests with the Nevada Supreme Court. In the few cases which have arisen in Nevada, the Supreme Court has not abused that power.

We do not know what the word "precludes" means as used in this resolution. If it means that the courts are entitled to what is reasonably necessary for efficient operation of the courts, we have no ojbection to the language. If it means that the courts must be put entirely out of operation before they can demand more than is appropriated, or if it means something between these two possibilities, the constitutional balance will be upset.

We respectfully suggest to the Committee that this

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is a time for legislative restraint and that all other avenues of resolution of differences between the Legislature and the Judiciary be explored before the constitutional balance is upset.

Sincerely,

James J. Guinan Chairman, Legislative Committee Nevada District Judges Association

JJG:1w

cc: Each member of the Committee Justice Noel Manoukian Judge John Mendoza

# AIRMAN DIRECTORY LISTING Effective January 1975 NUMBER OF AIRMAN BY TYPE OF CERTIFICATES

	NUMI	DER OF	AIRMA	M DI I	IFE OF	CER	IIIIC	MIES			
					Airline			Control			
State	Page	Student Pilots	Private Pilots	Commercial Pilots	Transport		Flight	Tower Operators	Total	Cost	
Alaska	rage 1	2,145	3,192	2,438	455	· 4	8	97	8,339	\$ 9.00	
Alabama	168	2,229	3,351	3,097	281	ó	1	595	9,554	10.00	
Arkansas .	360	1,729	2,357	1,863	145	ō	Ô	142	6,238	7.00	
Arizona	485	3,199	4,982	3,758	482	ō	8	252	12,681	13.00	
California	739	22,720	42,883	29,241	6,762	78	273	1,978	103,935	104.00	i i
Colorado	2818	3,377	5,433	4,479	1,214	2	12	201	14,718	15.00	
Connecticut	3113	2,155	3,260	2,284	1,094	7	9	124	8,933	9.00	
District of Columbia	3292	220	303	228	30	Ö	1	18	800	1.00	
Delaware	3308	453	712	501	132	3	5	69	1,875	2.00	
Florida	3346	10,216	14,223	12,451	3,510	25	85	1,115	41,625	42.00	
Georgia	4179	3,734	5,055	4,959	1,750	4	28	595	16,125	17.00	
Hawaii	4502	626	788	1,001	275	3	4	143	2,840	3.00	
Iowa	4559	2,751	5,446	2,312	171	0	1	108	10,789	11.00	
Idaho	4775	1,131	1,938	1,244	119	0	1	79	4,512	5.00	
Illinois	4866	8,379	13,736	7,478	1,935	1	57	448	32,032	33.00	
Indiana	5507	4,130	7,314	3,307	391	î	7	316	15,486	16.00	
Kansas	5817	2,879	5,837	3,244	495	ō	6	215	12,676	13.00	
Kentucky	6071	1,892	2,291	1,592	149	1	2	157	6,184	7.00	
Louisiana	6195	2,404	3,331	3,256	414	î	3	256	9,665	10.00	
Massachusetts	6389	3,565	5,004	2,927	614	1	9	252	12,372	13.00	
Maryland	6637	2,503	4,233	2,814	459	3	9	176	10,197	11.00	
Maine	6841	1,033	1,233	912	104	0	0	87	3,369	4.00	
Michigan	6909	6,482	11,433	4,773	810	1	21	418	23,938	24.00	
Minnesota	7388	4,086	7,468	4,001	909	2	14	211	16,691	17.00	
Missouri	7722	3,881	6,804	3,845	858	1	5	285	15,679	16.00	
Mississippi	8036	1,628	2,176	1,903	157	ō	0	230	6,094	7.00	
Montana	8158	1,212	2,047	1,224	102	0	2	82	4,669	5.00	
Nebraska	8252	1,784	3,364	1,765	145	. 0	1	97	7,156	8.00	
North Carolina	8396	3,729	5,006	3,555	452	0	ê	362	13,110	14.00	
North Dakota	8659	. 1,079	1,537	981	37	0	ō	100	3,734	4.00	
New Hampshire	8734	679	1,073	935	397	ō	4	160	3,248	4.00	
New Jersev	8799	4,511	6,603	4,286	1,570	10	37	265	17,282	18.00	
New Mexico	9145	1,398 -	2,434	1,595	163	0	1	172	5,763	6.00	
Nevada	9261	1,049	1,706	1,265	416	3	3	138	4,586	5.00	
New York	9353	8,485	12,364	6,744	1,596	19	90	932	30,230	31.00	
Ohio	9958	8,016	13,683	6,471	857	1	6	509	29,543	30.00	
Oklahoma	10549	3,096	5,627	3,424	467	8	17	420	13,059	14.00	
Oregon	10811	3,023	5,184	2,641	230	4	3	111	11,196	12.00	
Pennsylvania	11035	6,264	9,775	5,204	1,083	6	10	394	22,738	23.00	
Rhode Island	11490	488	567	425	53	2	2	50	1,587	2.00	
South Carolina	11522	1,831	2,294	2,045	205	1	4	272	6,652	7.00	
South Dakota	11656	976	1,480	801	50	0	0	72	3,379	4.00	
Tennessee	11724	2,854	4,403	2,859	603	1	9	294	11,023	12.00	
Texas .	11945	11,007	18,790	16,282	3,613	5	112	1,418	51,227	52.00	
Utah	12970	1,225	2,036	1,153	180	0	1	113	4,708	5.00	
Virginia	13065	3,413	4,866	5,423	1,004	2	8	522	15,238	16.00	
Vermont	13370	381	625	363	61	0	0	29	1,459	2.00	
Washington	13400	4,601	7,878	6,275	1,408	16	36	396	20,610	21.00	
Wisconsin	13813	3,131	5,749	2,487	418	0	4	144	11,933	12.00	
West Virginia	14052	858	1,104	653	85	0	1	79	2,780	3.00	
Wyoming	14108	578	944	539	62	0	0	11	2,134	3.00	
Foreign	14151	1,548	1,219	2,051	1,234	11	104		6,052	7.00	
TOTAL		176,763	287,241	191,354	40,206	227	.1,030	16,042	712,863	\$713.00	
			THE OWNER OF TAXABLE PARTY.								

7.

EXHIBIT B