

MINUTES OF THE  
MEETING OF THE SENATE COMMITTEE  
ON FINANCE

SIXTY-FIRST SESSION  
NEVADA STATE LEGISLATURE  
February 18, 1981

The Senate Committee on Finance was called to order by Chairman Floyd R. Lamb, at 8:00 a.m., Wednesday, February 18, 1981, in Room 231 of the Legislative Building, Carson City, Nevada. Exhibit A is the Meeting Agenda. Exhibit B is the Attendance Roster.

COMMITTEE MEMBERS PRESENT:

Senator Floyd R. Lamb, Chairman  
Senator James I. Gibson, Vice Chairman  
Senator Eugene V. Echols  
Senator Norman D. Glaser  
Senator Thomas R.C. Wilson  
Senator Clifford E. McCorkle  
Senator Lawrence E. Jacobsen

COMMITTEE MEMBER ABSENT:

(None)

STAFF MEMBERS PRESENT:

Ronald W. Sparks, Chief Fiscal Analyst  
Dan Miles, Deputy Fiscal Analyst  
Tracy L. Dukic, Secretary

OTHERS PRESENT:

Dr. Donald H. Baepler, Chancellor, Reno  
Dr. William Berg, Present Northern Nevada Community College  
James Eardley, President, Truckee Meadows Community College  
Dr. Judith Eaton, President, Clark County Community College  
Robert A. Cashell, Board of Regents  
John McBride, Board of Regents  
Dr. Jack Davis, Present, Western Nevada Community College  
David Wilkins, Truckee Meadows Community College  
Susan Manuel, Gazette/Journal  
Joyce Woodhouse, Nevada State Education Association  
Pat Goodall, University of Nevada, Las Vegas  
James Claybrook, Western Nevada Community College  
Caeser Caviglia, Clark County Community College  
John Tom Ross, Board of Regents  
William Baines, Truckee Meadows Community College-Faculty Senate  
Vice President  
Kenneth Partridge, University of Nevada System  
Joseph Fisher, Nevada State Education Association  
John Palmer, Chancellor's Office  
George Tavernia, Western Nevada Community College  
Dale Johnston, Clark County Community College  
Ruth Frank, Business Center - South  
Ruth Evans, Clark County Community College  
Judith Butler, Clark County Community College  
Fawn Dixon, Western Nevada Community College

Senator Lamb called the meeting to order at 8:00 a.m., and began by introducing Senate Concurrent Resolution No. 24 to the Committee. He told the Committee that this resolution is being referred to the Finance Committee by the Committee on Taxation, and it is to authorize the expenditure from the Legislative fund to aid committees on taxation.

Senate Committee on Finance  
February 18, 1981

He said that it is a request for \$6,250 hundred dollars.

SENATOR LAMB CALLED FOR A MOTION.

SENATOR GIBSON MOVED THAT THE RESOLUTION BE APPROVED.

SENATOR WILSON SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

Northern Nevada Community College.

The budget was presented by Dr. William Berg, President, Northern Nevada Community College. He referred the committee to page 16 of the University of Nevada System Budget Summaries for Fiscal 1981 through 1983; (See Exhibit C for Dr. Berg's testimony).

Senator Glaser told Dr. Berg that with the severe limitation of funds placed upon the Finance Committee and everyone else, he asked if Dr. Berg would prioritize the programs he has presented to the committee to enable them to make better choices.

Dr. Berg replied that the priority should be placed on the equalization of professional salaries and the diesel mechanics program.

Senator Lamb asked Dr. Berg if there are any other programs that he is aware of that are less important than the four he has recommended for reinstatement by the committee.

Dr. Berg replied that he is not aware of any other programs.

Senator Lamb thanked Dr. Berg for his presentation.

Western Nevada Community College

The budget was presented by Dr. Jack Davis, President, Western Nevada Community College. He referred the committee to page 18 of the University of Nevada System Budget for Fiscal 1981 through 1983; (See Exhibit D for Dr. Davis' testimony).

Senator Lamb told Dr. Davis that if there were to reduce their other programs of less importance there would be no doubt that the money could be found for more important projects.

Senator Glaser asked Dr. Davis if the nursing students from Carson City can commute to University of Nevada - Reno.

Dr. Davis said that this is discouraged by those hospitals where the student nurses are receiving training: (1) Because it is hoped that they will remain in the health care facility where they receive their training; (2) it is too costly to commute for nursing students, and (3) the student's schedule is a fulltime, five-day-a-week schedule which would be too demanding with this additional burden placed upon them.

He also stated that due to the recommended cutback in the Executive Budget, he has had to reduce the parttime courses being offered by 15%, or \$35,000.

Senator Lamb asked, with a budget over \$2 million dollars, if Dr. Davis could not find the \$35,000 needed for these parttime courses in that budget. He noted that, of course, there is going to be a natural resistance to such an attitude, but that everyone is going to have to curtail these programs.

Senate Committee on Finance  
February 18, 1981

Senator Glaser asked what percentage of the programs in the Community College are directed toward vocational and avocational training.

Dr. Davis replied that the number of avocational classes is less than 2% of the total courses taught in the Community College system; most of the emphasis has been placed on Occupational programs.

Senator Lamb observed that the avocational programs may have more of a financial impact than is believed when you enter such factors as maintenance and upkeep of classrooms, utility expenses and the depreciation of the building where the class is taught.

Senator Lamb asked Dr. Davis what the counseling services constituted.

Dr. Davis replied that this is counseling provided to students entering the Community College which is designed to give the students direction in their curricular activities. He stated that there are presently two counselors for 3,700 students and that he is requesting one additional counselor in this department.

Senator McCorkle asked if there are estimates being made for funding based upon the enrollment projections, or are they being designed with built in adjustment factors for increased or decreased student enrollment.

Dr. Baepler replied that they try to be accurate in their estimations of enrollment of students. He told the committee that if their estimations are over, then the amount of money required for education is reverted to the General Fund, but if their enrollment estimates are under, then the Colleges are forced to suffer with shortages in funding.

Senator McCorkle asked Dr. Davis if it would be better to appropriate a lump-sum amount for Community College funding or to use a ration, such as the student/faculty ratio employed by the College system now.

Senator Lamb interjected a comment that one has to appropriate a lump-sum based upon a formulated ratio; that is the only fair way to estimate funding for the Colleges.

Senator McCorkle asked if, in making the student enrollment projections, it would not be a good practice to increase the entrance requirements. He also asked if the entrance requirements were toughened up if it would result in a transfer of students who could not qualify at the University level to the Community Colleges.

Mr. Cashell replied that he believes that is exactly where the students will go.

Dr. Davis told the Committee that in regards to budget cuts, they have always tried to do as much as they could with the resources and monies that were available to them.

Senator Lamb observed that the State of Nevada has been generous with the Community College system in Nevada, and that the regents should run the colleges as if they were funding them out of their own pockets. He added that by the end of the Legislative Session, there will be even greater budget cuts proposed from Washington.

Senator Glaser asked about the cost of administrative overhead in Fallon.

We have a dean for the 700 to 750 people at the Fallon campus and also coordinate efforts in Lovelock, Fernley, Hawthorne, Yerington, for an additional 300 to 400 people in these areas.

Senate Committee on Finance  
February 18, 1981

Senator McCorkle noted that the 750 people in the Fallon area is a good portion of the community in that area. He asked, if they do not receive their One-Shot Appropriation money, whether they will be able to open the facilities needing enhancement on the Fallon campus.

Dr. Davis replied that they will not be able to open the building and will not be able to meet the needs set forth in the One Shot Appropriation.

Senator McCorkle asked Mr. Barrett, Chief, Budget Division, why the Governor has rejected this One Shot Appropriation.

Mr. Barrett indicated that it was due to the late submission of the appropriation to the Governor's office, sometime in late November.

John McBride, Board of Regents, interjected a comment that, due to no fault of their own, the University did not submit this appropriation. He told the committee that they cannot be classified as Capital Improvements or Operations expenses, and that they just seemed to be overlooked.

Senator Jacobsen told the committee that possibly there could be some of the burden lifted from the State support of this system by reexamining the tax base support of the local Community College; he feels that a viable alternative would be to have a certain portion of funding derived from the local community itself.

Senator Wilson asked what percentage of the 750 people attending classes at the Fallon campus are dependent upon the One Shot Appropriation for equipment being granted.

Dr. Davis replied that it would be about 70 to 75 percent of the student population.

#### Truckee Meadows Community College

The budget was presented by Dr. James Eardley, President, Truckee Meadows Community College. He referred the Committee to page 24 of the University of Nevada System Budget Summaries for Fiscal 1981 through 1983; (See Exhibit E for Dr. Earley's testimony).

Senator Lamb asked Dr. Eardley what is taught in the Food Service Program at the Community College.

Dr. Eardley replied that the student is instructed in gourmet and chef cooking skills.

Senator Glaser asked if there isn't a big demand for those kind of trained individuals.

Dr. Eardley replied that there is a great demand throughout the State for this kind of trained individual, especially in the Las Vegas area, but that he believes that the training program is being discouraged by the Culinary Workers Union in hopes that individuals will receive their training in-house, so to speak, instead of formally in the Community College. Because of this, the program has not been proved to be cost-effective. He told the committee that he is beginning to think that the money would be better spent in some other area of training.

Senator Glaser asked Dr. Eardley what percentage of his students are vocationally oriented and what percentage of them are college-bound.

Senate Committee on Finance  
February 18, 1981

Dr. Eardley told him that 58% of the students attend vocational classes trying to get actual hands-on experience while only 25% of the student population are college-bound individuals. He added that 40% of the student population are what they term "terminal students" meaning that they do not want to pursue a college education beyond a two-year degree; that they are only interested in upgrading their occupational skills.

Dr. Eardley went on to explain that they have trouble with filling the afternoon industrial trade classes because they cannot match the salaries of private industry and many of the instructors for these classes would have to find the salaries enticing enough to leave their fulltime positions to come teach in the afternoon at the College. He felt that this might be an area where some of the money from the less cost effective courses could be rechanneled.

Dr. Eardley stated that the student enrollment has been increasing and one of the principal reasons is that many of the University students needing a second chance are coming to the Community College system to take advantage of their courses and trying to improve their basic skills. He also told the committee that he is concerned about the proposed fee increase of 31%. He feels that a fee increase is not an unreasonable demand because it will help bolster the budget in light of the proposed budget cutbacks, but he told the Committee that the increase would be easier to take if it were done gradually.

Senator Glaser asked Dr. Eardley what the increase would be for an average course if it is increased to \$17 dollars per hourly credit.

Dr. Eardley replied an average course is three hours per week; therefore, an average course would go from the present rate of \$39.90 per course to an increased rate of \$51 per course. He added that there are other costs the committee may not be aware of that are paid by the student which affect his/her ability to pay for their education, and they are: Books, transportation costs and course materials.

Senator Wilson asked how extensive the remedial classes are in the Community College.

Dr. Eardley replied that these classes are always filled to the top, although the credits earned in these classes are not transferable to the University. He also told the committee that those individuals taking the courses are not so much the high school students just entering the College as they are adults who have been out of the learning environment for so long that their basic skills are rusty and in need of remediation.

Senator Wilson asked, of the percentage of individuals taking these classes, what portion of them are truly in need of remediation.

Dr. Eardley replied that some of the students are in need of complete remediation and others are taking the courses just to merely refine their skills.

Senator McCorkle asked Dr. Eardley, where, in his opinion, should the remediation training take place; high school, secondary schools, or at the college level.

Dr. Eardley replied that he feels it should be provided at the high school level.

Senator McCorkle asked Dr. Eardley if they have any way of limiting the number of students attending these remedial courses.

Senate Committee on Finance  
February 18, 1981

Dr. Eardley indicated that they have a prescribed enrollment for these classes, and that last semester, they had to turn away 84 people from the Developmental English Course.

Dr. Baepler added that he, too, feels that the problem of remediating students should be handled at the high school level.

Senator McCorkle noted the increase in the faculty/student ratio for Truckee Meadows Community College is 6.4% higher than the ratio being utilized for the Universities.

Dr. Baepler stated that both Clark County and Truckee Meadows Community Colleges have sufficient enrollment base, and they both have a more static formula scale.

Dr. Eardley stated that the original budget request for Clark County and Truckee Meadows Community Colleges for a student/faculty ratio was rescinded by the Governor in his budget recommendations.

Senator McCorkle asked Dr. Eardley if the classroom size of the average classroom in the College would accommodate larger classes, if it were to become necessary.

Dr. Baepler replied that the classrooms could not presently accommodate classes in excess of 50 students.

Senator McCorkle noted that this was one of his concerns when the Legislature approved the new school buildings for construction last session.

Senator Jacobsen interjected a questions directed at De. Eardley about how much outside maintenance there is to be done on the Truckee Meadows campus site.

Dr. Eardley replied that they have a new site of some 10 acres including a good deal of maintenance on trees.

Senator Jacobsen asked him how he would feel about having prison maintenance crews made available to do the maintenance of the grounds at least one day per week.

Dr. Eardley responded very enthusiastically, but added that the program would be viable only if the inmates could be properly supervised.

Mr. Robert A. Cashell, Board of Regents, added that he, too, liked the idea and suggested that the prison maintenance crews could also do indoor maintenance.

#### Clark County Community College

The budget was presented by Dr. Judith Eaton, President, Clark County Community College. She referred the committee to page 27 of the University of Nevada System Budget for Fiscal 1981 through 1983. (See Exhibit F for Dr. Eaton's testimony.)

Senator Wilson asked why there was such a great discrepancy between the Governor's enrollment projections and the Community Colleges.

Dr. Eaton replied that this was because they were not able to furnish the Governor's Office with a complete enrollment picture before the cutoff date to have these projections in.

Dr. Baepler replied that this is because of the alternate enrollment period.

Senate Committee on Finance  
February 18, 1981

Dr. Eaton informed the committee that she believes that one of the side effects of increased tuition fees will be a reduction in student enrollments.

Senator Glaser asked Dr. Eaton if they had integrated a library facility into their plans for the Henderson campus.

Dr. Eaton replied that they had, but with the reduction in funding for book acquisitions, they will have to transfer books from Clark County and one other facility to meet the demands of the Henderson Library Facility.

Dr. Eaton went on to explain the Federal Grant and Aids Programs available to community college students, stating that the Federal Government is proposing to eliminate approximately \$50,000 in aid for these programs.

Senator Lamb asked what kind of return the community college system receive on their federal grant-in-aid program.

Dr. Eaton replied that they do receive a certain portion of the money loaned back, but many times the collection had to be pursued by the lender. She also stated that the Nevada rate of return on their money is within the national average.

Dr. Eaton then drew the committee's attention to the Henderson Campus and explained for them the ramifications of the proposed budget cut-backs for this facility.

Senator Lamb asked Dr. Eaton the total acreage of the Henderson Campus.

Dr. Eaton replied that the Henderson campus has a total of 80 acres. She stressed to the committee the necessity of reinstating the money requested for the Buildings and Grounds Maintenance Budget.

Senator Glaser asked if the salary for the dentist for the Community Dental Health Center has been included in the proposed budget.

Mr. Barrett replied that they have not been included in the proposed budget.

Senator Gibson referred Dr. Eaton to page 24 of the University of Nevada System Budget for Fiscal 1981 through 1983, and told her that therein is listed some amounts of money and a total of these figures, but there is nothing listed after Item #3.

Dr. Eaton replied that they were attempting to indicate that, if these priorities were to be made available to the Community College, this is the dollar amount associated with that. In addition, she stated that each FTE instructional position is budgeted at \$25,314; how much that would cost would depend upon how many FTE instructional positions are to be made available, if any would be.

Senator Wilson asked if Dr. Eaton had yet prepared a pro forma budget for the remedial reading and writing classes for the University campuses and community colleges.

Dr. Baepler replied that they have; that if the community colleges receive modest augmentation to their budget request in terms of what has already been requested for the Developmental reading and writing programs, they will be able to handle the problem of remediation. He stated that for Nevada's two universities, the budget breakdown would be \$200,000 to each institution annually, \$120,000 for instructional staff, \$60,000 for skilled specialists, \$18,000 for laboratory equipment and \$2,000 for operating expenses.

Senate Committee on Finance  
February 18, 1981

Senator Gibson asked what the staff positions for the Henderson campus consisted of.

Dr. Eaton replied that there were nine fulltime instructional staff positions for this campus.

Senator Glaser asked Dr. Eaton, of the nine positions, how many positions were approved by the Governor.

Dr. J. Eaton replied that none of these nine positions had been approved by the Governor.

Mr. Barrett told the committee that they will be reassigning the staff of Clark County Community College to meet the personnel needs of the Henderson campus.

Dr. Eaton added that this reassignment creates a hardship on those persons being reassigned from Clark County Community College in that they have a much greater distance to commute. She also stated that the two positions which are being allowed in the Executive Budget will not be available to the Henderson campus until 1982, and the Henderson campus is projected to open in the Fall of 1981, creating an even further staff deficit.

Dr. Eaton went on to tell the committee that they have been toying with the idea of eliminating those programs which are not adequately cost effective. She stated that three of those programs being looked at are: Cooperative education, food service and the automotive technician program.

Senator Lamb told Dr. Eaton that something that should be taken into account when examining these programs for elimination is whether or not that student can receive what that program is offering elsewhere in the community.

Senator Jacobsen inquired of Dr. Eaton as to her feelings about employing outside prison maintenance crews to help cut the cost of maintaining the campus.

Dr. Eaton replied that she would be very favorably inclined towards any help.

Jerald Young, Clark County, Dean of Education Services responded to Senator Glaser's question regarding the Food Service program. He stated that, according to the surveys they have conducted in the Las Vegas area, the desire for trained culinary workers is prevalent amount the industry utilizing these kinds of skilled workers. He stated that their primary problem has been with the Culinary Workers Union discouraging entry-level personnel to pursue the training being offered at Clark County Community College.

Senator Lamb asked Mr. Joseph Fisher to address the committee with his comments, (See Exhibit G), and indicated that attached to this exhibit is a list of information compiled by the Sierra Pacific Board of California as to how states spend their monies for education.

Senator Lamb asked Mr. Fisher if he feels that the government, in general, is robbing the students of the present day of their incentives to pay for their own education.

Mr. Fisher told him that he believes that the students presently attending the community colleges and universities are also making an effort to pay for their education.



Senate Committee on Finance  
February 18, 1981

Senator Jacobsen told Mr. Fisher that an increase in the salaries of the teaching staff at these institutions does not necessarily dictate a quality education.

Fawn Dickson of Western Nevada Community College addressed the committee from the audience and told them that Mr. Fisher does not represent the faculty of that community college nor does his organization have any representation on the Western Nevada Community College campus.

Mr. Robert Cashell, Board of Regents, addressed the committee with a summarization of the activities of the Board of Regents for the last two years. He emphasized to the committee that what has been presented to them has been a list of "needs" not wants". He also said that they should revise the formula being utilized to establish the funding for educational institutions and told them that no one from the educational community was consulted in regards to the budget changes. He said that this would have possibly prevented any discrepancy between the Governor's projections and theirs.

Mr. Cashell went on to amplify on some of the new programs they have created to reduce spending. He told the committee that there have been committees formed to examine all phases of the educational structure. They have proposed presenting an operating cost study every five to ten years. He said that they have established a Financial and an Audit Commission to work on the budget requests. A By-laws Committee and a Tenure Program Committee. He told the committee that he feels that they should not abolish all the research going on in the Universities as that is part of their purpose. He asked the committee to give whatever help they could in showing them a direction in which to work out the differences they have with the Executive Budget over utilities, salaries and the student/faculty ratio.

Mr. Cashell then addressed the subject of student fees and tuition increases and told the Committee that he, too, feels that an increase in these categories is necessary, but it should be done gradually over the biennium. He told the committee that the new buildings are not required by the Board of Regents and they are finding them very difficult to staff in light of the proposed budget cuts. He said that they do need funding to enable them to sufficiently stock the libraries. He told the committee of the need for agricultural and nursing programs in Nevada and that the Medical School needs to have direction for education. He believes that the tuition for this institution should, likewise, be raised.

He informed the committee that last year they turned back \$1.4 million dollars to the General Fund, and he stated that, if it would be possible, he would like to utilize those same monies in their work programs.

Senator Gibson said that the function of the formula developed by the Legislature for determining the student/faculty ration is equitable. He stated that he does not feel that the Governor violated any particular trust by enacting this formula, but that the Finance Committee may ver well disagree with the money allocated on the basis of this formula by the end of the session.

Father Caesar Caviglia expressed his opinions on the previous discussion and told the committee that foremost in his mind is the need to have more fulltime faculty members teaching vocational classes to students on the Henderson campus.

Senate Committee on Finance  
February 18, 1981

Senator Lamb asked Mr. Cashell if they wished to have a representative from the Board of Regents present for the meeting with the Board of Education on Tuesday, February 24, 1981.

Mr. Cashell indicated that they would have a representative present for this meeting.

There being no further business, the meeting adjourned at 10:17 a.m.

Respectfully submitted by:

Tracy L. Dukic, Secretary

APPROVED BY:

Senator Floyd R. Lamb, Chairman

DATED: \_\_\_\_\_

SENATE AGENDA

COMMITTEE MEETINGS

Committee on FINANCE, Room 231.

Day (See Below), Date (See Below), Time 8:00 a.m.

MONDAY, FEBRUARY 16, 1981

UNIVERSITY OF NEVADA SYSTEM

1. System Administration (Pg. 186 - Dr. Donald Baepler).
2. Computing Center (Pg. 210 - Niels Anderson)
3. University Press (Pg. 208 - Robert Laxalt)
4. Desert Research Institute (Pg. 258.1 - Clifford Moreno)
5. Ag Experiment Station (Pg. 202 - Dr. Joseph Crowley)
6. Co-op Extension (Pg. 204 - Dr. Joseph Crowley)
7. UNR School of Medical Sciences (Pg. 205 - Dr. Robert Daugherty)

TUESDAY, FEBRUARY 17, 1981

UNIVERSITY OF NEVADA SYSTEM

1. University of Nevada, Las Vegas (Pg. 220 - Dr. Leonard Goodall)
2. Intercollegiate Athletics, UNLV (Pg. 230 - Dr. Leonard Goodall)
3. Statewide Programs, UNLV (Pg. 232 - Dr. Leonard Goodall)
4. Business Center South (Pg. 234 - Dr. Leonard Goodall)
5. University of Nevada, Reno (Pg. 189 - Dr. Joseph Crowley)
6. Intercollegiate Athletics, UNR (Pg. 200 - Dr. Joseph Crowley)
7. Statewide Programs, UNR (Pg. 214 - Dr. Joseph Crowley)
8. Business Center North (Pg. 218 - Dr. Joseph Crowley)

WEDNESDAY, FEBRUARY 18, 1981

UNIVERSITY OF NEVADA SYSTEM

1. Northern Nevada Community College (Pg. 254 - Dr. Bill Berg)
2. Western Nevada Community College (Pg. 243 - Dr. Jack Davis)
3. Truckee Meadows Community College (Pg. 248 - Dr. Jim Eardley)
4. Clark County Community College (Pg. 236 - Dr. Judith Eaton)

THURSDAY, FEBRUARY 19, 1981

1. Civil Defense (Pg. 601-617.....Barney Diehl)
2. Office of the Attorney General (Pg. 35-44...Richard Bryan)  
S. B. 205 - Makes an appropriation to develop computerized docket system for the Office of the Attorney General.

ATTENDANCE ROSTER FORM

COMMITTEE MEETINGS

SENATE COMMITTEE ON FINANCE

DATE: February 18, 1981

PLEASE PRINT NAME	PLEASE PRINT ORGANIZATION & ADDRESS	PLEASE PRINT TELEPHONE
DAVID WILKINS	TRUCKEE MEADOWS COMMUNITY COLLEGE	673-7028
JAMES EARLEY	TRUCKEE MEADOWS COMM COLLEGE	673-7025
Susan Mammel	GAZETTE / JOURNAL	883-2552
Joyce Woodhouse	Nevada State Educ. Assoc	882-5574
Pat Woodell	UNCL	
JAMES CAMPBELL	WESTERN NEVADA COMMUNITY COLLEGE	885-5070
CAESAR CAVIGLIA	CLARK CO. COMM. COLLEGE	565-8406
John Tom Ross	Univ. of Nev System Regent	882-1676
Bill Brines	TMCC FACULTY SENATE V.P.	673-7214
JACK DAVIS	WESTERN NEVADA COMMUNITY COL	885-4817
Justin Estor	Clark County Community College	643-6060
Samuel McBeide	REGENT, Univ of Nevada System	382-6284
Kenneth Partridge	University of Nevada System	784-4036
Joe Fisher	Nevada State Educ Assoc	882-5574
John Palmer	Chancellor's Office	
George Tavernia	Western Nev Comm College	885-5070
Dale Johnston	Clark County Community College	643-6060
Russ Jones	Business Center South	739-3517
Keith Cross	Clark County Comm College	643-6060
JUDITH BUTLER	CLARK COUNTY COMM. COLLEGE ASSC	643-6060
Randy Hays	WNCC FACULTY	885-4909

---

SENATE CONCURRENT RESOLUTION NO. 24—  
COMMITTEE ON TAXATION

FEBRUARY 16, 1981

Referred to Committee on Finance

SUMMARY—Authorizes expenditure from legislative fund to  
aid committees on taxation. (BDR 1538)

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

SENATE CONCURRENT RESOLUTION—Providing for the employment of  
technical assistants by the senate and assembly committees on taxation during  
the 1981 session of the legislature.

- 1 WHEREAS, Several bills have been introduced in each house of the leg-  
2 islature proposing, in various ways, amendments to special and general  
3 laws relating to taxation in this state; and  
4 WHEREAS, Because of the number and complexity of the contents of  
5 these bills, the use of specialized assistants by the senate and assembly  
6 committees on taxation in the circumstances will increase the efficiency  
7 of the legislative process; now, therefore, be it  
8 *Resolved by the Senate of the State of Nevada, the Assembly con-*  
9 *curring,* That immediately upon the adoption of this resolution by the  
10 Senate and Assembly, the chairman of the Senate Committee on Taxation  
11 and the chairman of the Assembly Committee on Taxation are author-  
12 ized to expend from the legislative fund not more than \$6,250 each for  
13 the employment of specialized assistants to assist them in reviewing the  
14 bills before them.

## EXHIBIT C

**THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL  
MINUTES AND THE MICROFICHE.**

## EXHIBIT D

THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL  
MINUTES AND THE MICROFICHE.

## EXHIBIT E

**THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL  
MINUTES AND THE MICROFICHE.**



## EXHIBIT F

THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL  
MINUTES AND THE MICROFICHE.

## EXHIBIT G

**THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL  
MINUTES AND THE MICROFICHE.**