

## DISCLAIMER

Electronic versions of the exhibits in these minutes may not be complete.

This information is supplied as an informational service only and should not be relied upon as an official record.

Original exhibits are on file at the Legislative Counsel Bureau Research Library in Carson City.

Contact the Library at (775) 684-6827 or [library@lcb.state.nv.us](mailto:library@lcb.state.nv.us).

**LEGISLATIVE COMMITTEE TO STUDY THE DISTRIBUTION AMONG  
LOCAL GOVERNMENTS OF REVENUE FROM STATE AND LOCAL TAXES**  
*Nevada Revised Statutes 218.5388*

The purpose of the committee is to review the laws relating to the distribution of revenues generated by state and local taxes. The committee includes eight legislators and a non-voting Advisory Committee consisting of the Executive Director of the Department of Taxation and ten members representing various local governments and associations of local governments. In conducting the study, the committee is to consider the purposes for which the taxes are imposed, matters relating to the tax rate and tax base, *the formula or methods of revenue distribution*, the actual use of the revenue, any relief to the taxpayers from the burden of various taxes, and other specific matters relating thereto.

**Members During Last Interim**

- Assemblyman David R. Parks, Chair
- Senator Ann O'Connell, Vice Chair
- Senator Terry Care
- Senator Mike McGinness
- Senator Joseph M. Neal, Jr.
- Assemblywoman Vivian L. Freeman
- Assemblyman P. M. Roy Neighbors
- Assemblywoman Sandra Tiffany

**Advisory Committee (NRS 218.5388 to 218.53886)**

**Members**

- Guy Hobbs, Hobbs, Ong and Associates, Chair
- Mike Alastuey, Committee on Local Government Finance
- Bob Anderson, Carson City School District, Committee on Local Government Finance
- Charles E. Chinnock, Executive Director, Department of Taxation
- Marvin Leavitt, Committee on Local Government Finance
- Linda Ritter, City of Elko
- John Sherman, Washoe County
- Claudette Springmeyer, Douglas County
- Philip Stoeckinger, City of North Las Vegas
- Ross Swickard, Tahoe-Douglas General Improvement District (designee is Janet Murphy)
- Terri Thomas, City of Sparks

**SUBCOMMITTEE TO STUDY THE COST OF MAINTAINING  
HIGHWAYS, ROADS AND STREETS (NRS 218.5388 to 218.53886)**

The committee was further directed to appoint a Subcommittee to Conduct a Study of the Cost to the Counties and Incorporated Cities in the State of Maintaining Highways, Roads, and Streets, and the practices of the counties and incorporated cities of maintaining those highways, roads, and streets.

**Members**

- Marvin Leavitt, Committee on Local Government Finance, Chair
- Mike Alastuey, Committee on Local Government Finance
- Bob Anderson, Carson City School District, Committee on Local Government Finance
- Charles E. Chinnock, Executive Director, Department of Taxation
- Guy Hobbs, Hobbs, Ong and Associates
- Linda Ritter, City of Elko
- John Sherman, Washoe County
- Claudette Springmeyer, Douglas County
- Philip Stoeckinger, City of North Las Vegas
- Ross Swickard, Tahoe-Douglas General Improvement District (designee is Janet Murphy)
- Terri Thomas, City of Sparks