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**EXCERPT OF MINUTES OF THE MEETING OF THE
LEGISLATIVE COMMITTEE FOR
LOCAL GOVERNMENT TAXES AND FINANCE**

August 23, 2002

<http://www.leg.state.nv.us/71st/Interim/StatCom/TaxDist/Minutes/IM-TaxDist-20020823-314.html>

The meeting of the Legislative Committee for Local Government Taxes and Finance, (NRS 218.5388 to NRS 218.53886 inclusive), was called to order by Assemblyman David Parks, Chairman, at 9:45 a.m. on August 23, 2002, at the Grant Sawyer Office Building, 555 East Washington Avenue, Room 4401, Las Vegas, Nevada, and via simultaneous video conference to the Legislative Building, 401 South Carson Street, Room 3138, Carson City, Nevada. Exhibit A is the Meeting Notice and Agenda; Exhibit B contains the Attendance Record.

COMMITTEE MEMBERS PRESENT IN LAS VEGAS:

Assemblyman David Parks, Chairman
Senator Ann O'Connell
Senator Terry Care
Senator Joseph M. Neal, Jr.
Assemblywoman Sandra Tiffany

COMMITTEE MEMBERS PRESENT IN CARSON CITY:

Senator Mike McGinness
Assemblywoman Vivian Freeman
Assemblyman Roy Neighbors

ADVISORY COMMITTEE MEMBERS PRESENT IN LAS VEGAS:

Mike Alastuey
Guy Hobbs
Marvin Leavitt
Linda Ritter
Claudette Springmeyer
Philip Stoeckinger

ADVISORY COMMITTEE MEMBERS PRESENT IN CARSON CITY:

Bob Anderson
John Sherman
Terri Thomas

ADVISORY COMMITTEE MEMBERS ABSENT:

Janet Murphy

LEGISLATIVE COUNSEL BUREAU STAFF PRESENT:

Rick Combs, Deputy Fiscal Analyst, Fiscal Analysis Division
Ted Zuend, Deputy Fiscal Analyst, Fiscal Analysis Division
Kim M. Guinasso, Principal Deputy Legislative Counsel, Legal Division
William L. Keane, Deputy Legislative Counsel, Legal Division

A. Modifications to the Intracounty (Second Tier) Distribution of Revenues from Certain Taxes on Motor Vehicle Fuel.

[REDACTED]

[REDACTED] Mr. Leavitt stated that members of the Advisory Committee and Road Subcommittee proposed to travel to Elko County, which was a sizeable county with four cities located within its boundaries, and study in-depth the details regarding the management of roads and the individual responsibilities of the entities. Those details might include the location and number of road crews, in an attempt to ascertain whether there was a factor that needed to be added to the formula to provide an adequate measurement. Mr. Leavitt extended an invitation to Legislative Committee members to join members of the Advisory Committee and Road Subcommittee in travel to Elko County. The meetings would include representatives from public works departments and financial representatives, in an effort to further define the situation that existed between the cities and the county.

At the present time, stated Mr. Leavitt, the formula did not make much sense, and was based on inaccurate information. [REDACTED] change [REDACTED]

[REDACTED] He pointed out that resolution of the first tier distribution formula had required five years to complete, and the subcommittee wanted to present a formula that would stand over the long term and was fair to all entities. Mr. Leavitt advised that Mr. Combs could provide the necessary information regarding the trip to Elko County to Legislative Committee members.

Additionally, Mr. Leavitt pointed out that one of the responsibilities of the Road Subcommittee related to the annual inventory and the appeals process, which should continue in perpetuity if that inventory was to be maintained. The Legislative Committee had limited life and had been established for a certain period of time, and Mr. Leavitt felt that gap should be bridged to allow the appeals process to continue.

Ms. Guinasso indicated continuation of that process had been provided for through the Committee on Local Government Finance, since the Legislative Committee did have a sunset provision, which included the Road Subcommittee. That provision would commence upon sunset of the Legislative Committee. She felt that a recommendation from the Legislative Committee would be helpful in drafting the language of the BDR proposed by Mr. Combs regarding the phasing out of the Road Subcommittee by transferring that responsibility to the Advisory Committee until it was due to sunset, and then to the Committee on Local Government Finance. Mr. Leavitt felt it would be best to leave the appeals process with the Advisory Committee until it was due to sunset.

Mr. Zuend remarked that the issue of the appeals process would be an amendment to the motion regarding the revisions proposed by Mr. Combs, and suggested that further action would not be necessary. Recognition that inclusion of the process would slightly amend the proposal would be all that was necessary.

Senator O'Connell asked for clarification from the Legal Division. Ms. Guinasso explained that those were the type of details that arose during drafting of a BDR that were not always thought of at the time of the request, and would require direction during that process, however, the committee could also provide direction at the present time. The question would be if the BDR contained a proposal to eliminate the Road Subcommittee, to which entity should the responsibility for overseeing the road mileage inventory be given. Mr. Guinasso stated the notion behind disbanding the Road Subcommittee was that the membership was the same as the Advisory Committee, and in would be within the capacity of the Advisory Committee to continue the responsibilities of the Road Subcommittee. The recommendation would be to identify the Advisory Committee as the entity which continued to oversee the road mileage inventory. Ms. Guinasso noted that at the point when that committee would sunset in 2005, the oversight could be transferred to the Committee on Local Government Finance.

SENATOR O'CONNELL MOVED TO ALLOW THE ADVISORY COMMITTEE TO CONTINUE THE RESPONSIBILITIES OF THE ROAD SUBCOMMITTEE AND PROVIDE OVERSIGHT OF THE ROAD MILEAGE INVENTORY.

SENATOR NEAL SECONDED THE MOTION.

THE MOTION CARRIED. (Assemblywoman Freeman was not present for the vote).

Chairman Parks opened discussion of Agenda Item IV(C).