

YOUR INVITATION

to the

10 TH BIENNIAL

TAX AND BUDGET 101

WORKSHOP



RENO
Hyatt Place-
Reno-Tahoe Airport
September 21, 2010

LAS VEGAS
Tuscany Suites
Hotel & Casino
September 23, 2010

AGENDA

12:00 p.m. Registration

12:30 p.m. **Part 1: An Overview and General Understanding of . . .**

Tax Policies and Conditions

Overview - State and Local Budgets

Part 2: Learn about the major taxes in Nevada and what the State budget funds.

Provisions Governing Major Taxes

The Influences on State Expenditures

Part 3: Looking Ahead to the 2011 Legislative session and what might be expected.

Budgeting

Expenditure Reforms

Revenue Solutions

5:30 p.m. Adjourn

Materials provided are: **Seminar workbook** ♦ 2009-2010 edition of *Nevada Tax Facts* ♦ 2009 edition of *Understanding Nevada's Property Tax System* ♦ *Nevada State Spending Reforms* ♦ *Spending Reforms for Nevada's Local Governments* ♦ *SAGE Nevada: Bipartisan Directions for Nevada's Future*. Refreshments and light snacks will be available during the break.

THE PRESENTERS

Carole Vilardo - President, Nevada Taxpayers Association.

Carole has been affiliated with NTA since 1986. On behalf of the Association her efforts are directed to the fiscal issues of taxes and spending. She has authored numerous articles on Nevada taxation and spending, and has served on numerous committees dealing with the related issues of taxes and spending. She has been a member of many Nevada State and local government committees with issues ranging from transportation, health, and water to spending and taxes. Currently she is serving her sixth term as a member of the Clark County Debt Management Commission and has recently been appointed by Governor Gibbons to Chair the SAGE Blue-ribbon Implementation Panel.

Perry Comeaux - Former Nevada Budget Director

Perry is well versed on Nevada's budget having served as Nevada's State Budget Director under both Governors Miller and Guinn. Prior to that, he had been Director of the Department of Taxation for 9 years and Assistant Director of the Nevada Department of Prisons. Retired, he has continued to be involved in Nevada government, serving as the Deputy Director of the Nevada SAGE Commission from 2008 through 2009.

Suzanne Kilgore - Research Analyst, Nevada Taxpayers Association

Suzanne came to the Association after serving as General Manager of the Nevada SAGE Commission where she coordinated and worked on many of the spending issues tackled by the Commission. At NTA her most recent projects have involved editing the two *Nevada Issues* on expenditure reform and preparing for the Association's 13th annual Cashman Good Government Award. Prior to coming to Nevada, Suzanne spent most of her professional life in Washington, DC, as an executive with non-profit trade associations representing memberships ranging from retailers to food brokers.

RESERVATION INFORMATION

RENO

Tuesday, September 21, 2010
Hyatt Place at the Reno-Tahoe Airport
1790 East Plumb Lane
Registration opens at 12:00 p.m. - Program 12:30 p.m. - 5:30 p.m. (Both locations)

LAS VEGAS

Thursday, September 23, 2010
Tuscany Suites Hotel & Casino
255 East Flamingo Road
Registration opens at 12:00 p.m. - Program 12:30 p.m. - 5:30 p.m. (Both locations)

Cost: \$ 60 per person for members - \$75 per person for non-members
Includes all workshop materials and refreshments and light snacks during break.

CPE credits for accountants & CLE credits for lawyers (pending)
Note: Reservations are Required. Workbooks will be prepared based on reservations received.

RESERVATION FORM

Please Print or Type all information.

RSVP DEADLINES for Reno and Las Vegas - September 13, 2010

Please check . . . **I WILL ATTEND THE WORKSHOP IN**

Reno on September 21, 2010 --- Las Vegas on September 23, 2010
I am attending for: CPE Credit --- CLE Credit

Name _____
Company _____
Address _____
City, State, Zip _____
Phone _____ Fax _____
Email _____
Others attending _____

You may fax your registration to 702/457-6361 or email the registration to info@nevadataxpayers.org However, please note that your payment must be received prior to the workshop date. (Workbooks are prepared based on the number of paid attendees.)

Number attending _____ x \$ _____ = \$ _____

Please check one of the following:

Payment Enclosed: Please make check payable to Nevada Taxpayers Association and return with reservation form to: 2303 E. Sahara Ave., Ste. 203 - Las Vegas, Nevada 89104

Charge to: Master Card Visa Discover Expiration Date:(Mo./Yr.) _____

Account # _____ Security Code: _____

Name as it appears on Card _____

Cardholder Signature _____

Card Billing Address if different than above: _____

WHY YOU SHOULD ATTEND THE TAX & BUDGET 101 WORKSHOP

Because of the current economic climate in Nevada, tax and fee revenue from individuals and businesses in the State has declined. That in turn has caused budget reductions, which in turn have created discussions about both spending reforms and tax increases.

This workshop is your chance to gain an understanding of:

- ◆ The policies that should be considered when evaluating taxes and fees;
- ◆ Nevada's budget process;
- ◆ Nevada's major taxes and fees and how they are distributed;
- ◆ The influences on Nevada's budget that drive the expenditures.

The workshop will also take a "crystal ball" look at what might come before Legislators in the 2011 session which commences on February 11, 2011. Some of the tax and spending issues that will be discussed include:

- ◆ How can a meaningful budget be constructed in this economy?
- ◆ What spending reforms might be considered?
- ◆ What revenue sources might be considered?