

TAX TOPICS

A Publication of the Nevada Taxpayers Association serving the citizens of Nevada since 1922

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THE FAT LADY SANG TWICE

Optimism ran high the last week of the 74th session in the belief that adjournment June 4 would occur while it was still daylight. But that didn't happen and a special session was called for 5:00 p.m. on June 5th to process bills that did not make the midnight (1:00 p.m. standard time, June 5) deadline of the regular session.

This year's special session was the shortest to date - - - opening at 5:00 p.m. and adjourning Sine Die at 8:49 p.m. Since the 120 day limitation commenced with the 1999 session, there has been a total of seven special sessions, of which six followed a legislative session. Two special sessions followed the 2001 and 2003 regular sessions and both the 2005 and 2007 sessions were followed by one special session. The third special session of 2003 that occurred between November 10 and December 4 was for the impeachment trial of the State Controller Kathy Augustine.

The 2007 regular session was not a session that captured a populist theme other than for the Governor's mantra of no new or increased taxes or fees. There didn't appear to be one issue that caught the fancy of the general public such as . . . the "Fundamental Review" expenditure changes of the 2001 session; the record tax increases of the 2003 session; or the property tax relief which marked the 2005 session. For the most part, the 2007 session was marked by issues that resonated with specific segments of the public, such as "green buildings," transportation

funding, and empowerment schools. The session was also notable for the number of amended bills and number of conference committees. The conference committees themselves were interesting in that it was the first time in anyone's memory that no second and third conference committees were called. If a first conference committee was scheduled, it was at that conference that the conflicts were resolved.

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COMING IN THE NEXT ISSUE

- Legislation Summary: Part I - Taxes and Fees

85TH ANNUAL MEETING AND LEGISLATIVE DINNER

Legislators joined members and guests for the Association's sold-out biennial Legislative dinner the evening of February 27, 2007 in Carson City. In addition to the two award presentations (see related story page 3) the evening's keynote speakers were former Nevada Governors, U.S. Senator (Ret.) Richard Bryan and Robert List. Scheduled earlier in the day were the Association's annual Board of Directors meeting and the Policy Advisory Committee meeting.

The Keynote Speakers

Former Governor Robert List led off the evening's program followed by former U.S. Senator and Governor Richard Bryan. While not intentional, the order of the speakers followed the term of their leadership as Governors . . . Robert List (1978-1982) and Richard Bryan (1982-1988). Note: In the 1988 midterm election, Governor Bryan ran for the U.S. Senate and won with Lieutenant Governor Robert Miller filling the remaining two years of Bryan's term as Governor.

Both Governor's spoke of their transition to the State's executive office; the challenges of being newly elected and facing a legislative session; the successes and the funny moments they experienced during their terms. Both also expressed the importance of bipartisanship and civility in addressing the needs of all Nevada citizens.

2007 Officers Elected

In addition to approving the 2007 operating budget and reviewing projects for the year, the following officers of the Association were reelected for 2007:

Fred D. Gibson Jr. - Chairman
 Tito Tiberti - 1st Vice Chairman
 Jack Stanko - 2nd Vice Chairman
 Sean Higgins - Secretary
 David Turner - Treasurer

All Board members up for re-election were elected for an additional three year term.

2007 NTA Directors

Mike Benjamin - Las Vegas
 Larry W. Bennett - Carson City
 Michael J. Brown - Washington D.C.
 Sharon Byram, Esq. - Denver Co
 Barbara Smith Campbell - Reno
 Robert Campbell - Henderson
 Timothy Cashman - Las Vegas
 Margaret Cavin - Reno
 Sherry Colquitt - Las Vegas
 T. J. Day - Reno
 Jim Dickey - Reno
 Fred D. Gibson, Jr.* - Las Vegas
 John R. Gibson - Las Vegas
 Terry K. Graves - Las Vegas
 C. Joseph Guild III - Reno
 M. Kent (Tim) Hafen - Pahrump
 Greg Heinrich - Las Vegas
 Sean T. Higgins* - Las Vegas
 Amy Hill - Reno
 Steve Hill - Las Vegas
 Jay Kornmayer - Las Vegas
 Howard Lenox, Jr. - Reno
 Robert List - Las Vegas

Ann Lynch - Las Vegas
 Anne MacFarlane - Reno
 Kristin McMillan - Las Vegas
 Monte L. Miller - Las Vegas
 Berlyn D. Miller - Las Vegas
 James L. Murphy - Reno
 Ann O'Connell - Las Vegas
 Kevin Orrock - Las Vegas
 Dean A. Rhoads/Senator - Tuscarora
 Pat Shalmy - Las Vegas
 Thomas Sheets - Las Vegas
 George W. Smith - Las Vegas
 Michael Sheppard - Winnemucca
 Jack Stanko* - Reno
 Scott Swain - Las Vegas
 Tito Tiberti* - Las Vegas
 David Turner* - Reno
 Darren L. Wilson - Las Vegas Carson City

EMERITUS

Charles Lenzie
 John Marvel
 James Robertson

TWO AWARDS PRESENTED DURING DINNER

The Free Enterprise Award

The first award was presented to **Fred D. Gibson Jr.** in recognition of his service to and on behalf of the business community in Southern Nevada for more than 50 years. The retired chairman of the board of American Pacific Corporation, Gibson, an engineer by profession, developed the patented process that created ammonium perchlorate, a critical strategic chemical used as an oxidizer in several NASA missile systems. His community and civic involvements range from serving as a Trustee of the UNLV and DRI foundations, to Chairman of the Board of the Nevada Taxpayers Association and Chairman of the Nevada Minerals Commission for more than 20 years. He is a past member of the Board of Governors of the Aerospace Industries Association. He has been active in the Red Cross and many other community-based organizations. His public service awards include being named a distinguished Nevadan by the University of Nevada Las Vegas (1985), an Honorary Doctorate from the University of Nevada Reno (1989), the Distinguished Public Service Medal from NASA (2002) and the President's Medal 2004 from Desert Research Institute.

The award was jointly presented by the sponsors of the award: Terry Mayfield of Employers Association of Southern Nevada; Berlyn Miller representing the Las Vegas Chamber of Commerce; and Carole Vilardo of the Nevada Taxpayers Association. It has been presented annually since 1963 to an individual in recognition of their contributions to the growth and progress of Southern Nevada. It was noted by Terry Mayfield that the first award in 1963 was presented to Gibson's father, Fred D. Gibson.

The Cashman Good Government Award

Prior to introducing the winner, Tim Cashman (of the family for whom the award is named) introduced Tami Richards representing last year's winner, the Juvenile Probation Department of Churchill County. He then introduced the five finalists vying for the tenth annual Cashman Good Government Award: East Fork Fire & Paramedic Districts and Carson City Fire Department ♦ Energy Conservation Program Facilities Division, Clark County School District ♦ Water Conservation Program, Dr. William Roberts and Robert Whimpey, Nye County School District, Pahrump ♦ Jeffrey Tissier, Chief Financial Officer, Truckee Meadows Water Authority ♦ and Ed Wilson, Customer Services Coordinator, Nevada Department of Transportation.

And the Winner Is . . .

EAST FORK FIRE & PARAMEDIC DISTRICTS AND CARSON CITY FIRE DEPARTMENT

Receiving the Award on behalf of The East Fork Fire & Paramedic Districts was Chief Tod Carlini and Chief Stacey Giomi for the Carson City Fire Department. The District and the Department created a "boundary drop zone" between the two districts to address staff shortages on a regional basis. The taxpayers within this zone receive services from either agency regardless of jurisdiction. Resources from either agency can be dispatched for both fire and emergency medical services within the designated area. Delays in response time have been reduced, staffing at incidents has been increased, and firefighter safety has been enhanced, all without increased funding.

The Cashman Good Government Award was established on the Nevada Taxpayers Association's 75th Anniversary in February 1997 by the Association's Board of Directors. It recognizes those State and local government employees who make strong and consistent efforts to spend taxpayer dollars wisely and efficiently.

A Selection Committee comprised of members of the Nevada Taxpayers Association reviews all the nomination forms submitted. They evaluated and scored each entry for the 2007 Award and selected a total of five finalists. Chaired by Tim Cashman (Las Vegas), the members of the committee were: Ray Bacon (Carson City); Larry Bennett (Carson City); Barbara Smith Campbell (Reno); Margaret Cavin (Reno); Russ Fields (Reno); Joe Guild (Reno); Steve Hill (Las Vegas); Ann O'Connell (Las Vegas); Jack Stanko (Reno); and David Turner (Reno).

Special THANKS to the Sponsors of NTA's Biennial Legislative Dinner

American Pacific Corporation
Anheuser -Busch
AT&T
Barbara Smith Campbell & Joseph Guild, III
Barrick Gold Corporation
Embarq
Fred D. Gibson, Jr.
Hafen Development Companies/Pahrump Utility Co.
KeyState Corporate Management
Kummer Kaempfer Bonner Renshaw & Ferrario
Las Vegas Chamber of Commerce
McDonald Carano Wilson LLP
Nevada Chapter AGC

Nevada Franchised Auto Dealers Association
Nevada Manufacturers Association
Nevada Motor Transport Association
Nevada Power Company/ Sierra Pacific Power Co.
Nevada Subcontractors Association
Reynolds American
Retail Association of Nevada
Silver State Materials Corporation
Southwest Gas Corporation
Sunrise Hospital & Children's Hospital
The Campbell Company
The Cashman Family
T.J. Day
Wells Fargo

A REMINDER . . .

Effective July 1, 2007 the minimum wage in Nevada will increase to:

- No less than **\$5.30** per hour for employees to whom qualifying health benefits have been made available to employees.
- No Less than **\$6.33** per hour for all other employees.

Please Note: Effective July 24 the first tier minimum wage (\$5.30) will increase to \$5.85 due to an increase in the Federal Minimum Wage.
