

TAX TOPICS

A publication of the Nevada Taxpayers Association, serving the citizens of Nevada since 1922.

ISSUE 1-12

ELECTRONIC EDITION

May 2012

The Lighter Side of Governing

Over 270 members and guests attending NTA's 90th Anniversary Luncheon in Las Vegas on March 7 enjoyed special insights to the private side of life in Nevada's Governor's Mansion when Governor Brian Sandoval was joined on the stage by former Governors Robert List (1979 - 1983), Richard Bryan (1983 -1989), and Bob Miller (1989-1999). For the better part of an hour, the four state leaders traded stories and reminiscences of their years in the mansion and about their tenures.



(L-R) Governor Brian Sandoval, Former Governor Robert Miller, Moderator Mitch Fox, Former Governor Richard Bryan, Former Governor Robert List.

The mansion stories ranged from teenaged children sneaking in after curfew while the security detail purposely looked the other way to inmate workers chasing after the family's runaway dog far beyond the edge of the property (whoops!). Campaign trail stories were another popular subject with the panelists, ranging from a pilot who had forgotten his glasses requiring the candidate to read the dials for him to the perils of being asked to pet a mongrel dog to win a vote and a town meeting where only one voter showed up.

To the question by Moderator Mitch Fox about whether the atmosphere of Nevada politics has changed, Richard Bryan stated that in his time as the head of the state there were no Democratic and Republican caucuses and no party-line votes. Robert List attributed the consensus of the Legislature to the common goal of serving the best interests of Nevada. Bob Miller observed that this is a national, not just a state, phenomenon. Candidates tend to run on the issues of the core makeup of a district and an unfortunate byproduct is that it makes moderates less viable. "If we keep eliminating people who are

pragmatists and moderate in their beliefs, the situation is going to get worse, not better." Governor Sandoval said he feels there has recently been real movement back toward a bipartisan working environment, calling it a "renaissance," and pledged to continue his efforts to encourage this attitude in Nevada. He pointed to compromises reached with the 2011 Legislature on budget and education issues as examples of this.

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15th Annual Cashman Good Government Awards

The **Executive Cabinet of the Washoe County School District** (WCSD) was presented with the 15th Annual Cashman Good Government Award during the Association's 90th Anniversary Luncheon in Las Vegas on March 7th. WCSD Superintendent Dr. Heath Morrison accepted the award on behalf of the Executive Cabinet.

The Executive Cabinet was recognized with the Award for its extensive program of public outreach efforts to help make \$75 million in budget-cutting decisions for the current school year. Included in the multi-faceted program were town hall meetings, visits to approximately 100 school district locations, an on-line public survey and an informational public website. The goal was to inject as much public input as possible into tough budget decisions. Side benefits of the budget campaign were strengthening two-way communication with the District's stakeholders and increased efficiency in several educational programs.

In addition to the WCSD Executive Cabinet, we congratulate the other finalists identified by the 2012 Selection Committee.

- AGENCY FISCAL TEAM, NEVADA OFFICE OF VETERANS SERVICES
- EMPLOYEE RELATIONS UNIT, CITY OF LAS VEGAS
- RECORDATION OPERATIONS, CLARK COUNTY RECORDER'S OFFICE
- SHAUN CAREY, CITY MANAGER, SPARKS, NV

The Cashman Good Government Award, named in honor of the Cashman family's exemplary efforts on behalf of Nevada, was established in connection with NTA's 75th Anniversary to recognize individuals or teams in State or local government, including higher education, which have made unique efforts to deliver citizen services in a cost-effective manner. All non-elected, full time employees are eligible.

Please Note: The 2013 Cashman Good Government Award will be presented in February 2013 at the Association's Legislative Dinner in Carson City. If you would like to be put on the distribution list for notification when nominations open this fall, send an email to info@nevadataxpayers.org with your name and return email address.

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Asked to identify their proudest accomplishments while in office, Bob List cited overhaul of the state tax system, the clean-up of gaming license holders and creation of TRPA. Richard Bryan pointed to creation of an organized tourism outreach, establishment of the Ethics Commission and campaign contribution reporting rules, and economic diversification successes such as attracting bank card processing services to the state. Bob Miller referenced advancements in the education system, both K-12 and higher ed, overhaul of the criminal justice system and the unemployment compensation system, and efforts to streamline state government operations.

Governor Sandoval noted that so far, he is proudest of modernizing the state's economic development program and what was accomplished with the 2011 Legislature and his relationship with its members.

The panel also paid tribute to Senator Bill Raggio who had passed away the week before. Each had memories of how the Senator's influence had positively impacted the State over his long career. Governor Sandoval

proclaimed him "the best Nevada can do," Bob Miller recalled Raggio's advice to him that "compromise is never a dirty word in negotiations."

Former Governors Paul Laxalt and Jim Gibbons were unable to attend. They sent letters of congratulations, which were published in the day's program.

NTA Officers Elected

At the annual board meeting held in February the officers for 2012 were elected.

Barbara Smith Campbell - Chairman

Michael Benjamin - 1st Vice Chairman

Jack Stanko - 2nd Vice Chairman

Tim Cashman - Secretary

David Turner - Treasurer

WHAT AND WHAT NOT TO DO

Continuing with the 90th anniversary celebration, over 100 members and guests attended the afternoon program featuring a panel of experts who discussed the Texas margins tax, the initiative process and ballot box budgeting and fiscal lessons from other states. The panel, moderated by Samantha Stone, morning news anchor at CBS Las Vegas radio affiliate KXNT, included Dale Craymer, President, Texas Taxpayer and Research Association; David Kline, Vice President, Communications and Research, California Taxpayers Association; Joseph Henchman, Vice President of Legal & State Projects, The Tax Foundation; and Greg Turner, Senior Tax Counsel, the Council on State Taxation (COST).



(L-R) David Kline, Dale Craymer, Moderator Samantha Stone, Greg Turner, Joseph Henchman

Presentations and questions covered a wide range of the fiscal spectrum. David Kline from the state that give birth to an initiative industry - California - talked about the impact of “ballot box budgeting” on spending and the manipulations that can go on by elected officials to spend money on current priorities rather than the expenditure directed by the initiative. The Texas margins/franchise tax was of particular interest, given the potential for an initiative being filed in Nevada that would be similar to the Texas tax. Dale Craymer discussed the inequities that had been identified, steps that might be considered to correct those inequities, and the need for legislators “not to make decisions by exhaustion.” Greg Turner spoke about the need to understand a state’s economy in order to evaluate how to “grow your economy.” Joe Henchman listed the principles that should guide any discussion on taxes. All agreed that while taxes are not the only factor that influences decisions on business expansions, they are a major concern as is the regulatory environment.

NTA Board Election Results

Reelected to 3-year terms were: Michael Brown, Barrick Gold Corporation, Washington, DC; Fred D. Gibson, Jr., Retired, Las Vegas; Terry K. Graves, The Graves Company, Las Vegas; M. Kent (Tim) Hafen, Tim Hafen Ranches, Pahrump; Karen Haller, Southwest Gas Corporation, Las Vegas; Ann Lynch, Health Care Consultant, Las Vegas; William J. McKean, Lionel Sawyer & Collins, Reno; Liisa Lawson Stark, Union Pacific Railroad, Sacramento, CA; David Turner, Turner, Loy & Company, Reno; and Darren L. Wilson, Sierra Air Conditioning, Las Vegas. Newly elected to three-year terms were: Sharon Byram, Ryan LLC, Denver, CO; and Jan Jones, Caesars Entertainment, Las Vegas.

They join current Board members Michael Benjamin, Benjamin Enterprises, Las Vegas; Larry W. Bennett, Larry W. Bennett & Associates, Carson City; Randy J. Brown, AT&T Nevada, Reno; Barbara Smith Campbell, Consensus LLC, Reno; Timothy Cashman, Las Vegas Harley Davidson, Las Vegas; Margaret Cavin, J & J Mechanical Inc., Sparks; T. J. Day, Dacole Company,

Reno; Jim Dickey, Western Nevada Supply, Sparks; John C. Gianoli, First National Bank of Ely, Ely; John R. Gibson, American Pacific Corporation, Las Vegas; Joshua Hicks, Brownstein Hyatt Farber Schreck, LLP, Reno; Jay Kornmayer, Wells Fargo, Las Vegas; Jennifer Lewis, Lewis Operating Corporation, Las Vegas; Robert List, Kolesar & Leatham, Las Vegas; Anne MacFarlane, ArcForm Group, Reno; Rob McCoy, CenturyLink, Las Vegas; Berlyn D. Miller, Berlyn Miller & Associates, Las Vegas; Monte L. Miller, KeyState Corporate Management, Henderson; Ann O’Connell, Retired, Las Vegas; Kevin Orrock, The Howard Hughes Corporation, Las Vegas; John H. Pettibone, Haws Corporation, Sparks; Joshua Phair, Wal-Mart Stores Inc., Tempe, AZ; Keith Pierce, Grant Thornton LLP, Reno; Dean A. Rhoads, Senator/Rancher, Tuscarora; Tony F. Sanchez III, NV Energy, Las Vegas; George W. Smith, Bank of America, Las Vegas; Jack Stanko, Champion Chevrolet, Reno; D.J. Steines, Newmont Mining Corporation, Greenwood Village, CO; and Scott Swain, McDonald Carano Wilson, LLP, Las Vegas.

A Special THANK YOU!

The success of our 90th Anniversary Celebration would not have been possible without the support of our sponsors. . .

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NEVADA TAXPAYERS ASSOCIATION

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