

**Minutes of the Subcommittee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
ON AMENDING NAC 354.660
March 7, 2016
10:00 a.m.**

The meeting was held at Department of Taxation, 1550 College Parkway, Carson City, Nevada and video-conferenced to the Nevada Department of Taxation located at 2550 Paseo Verde, Suite 180, Henderson, Nevada. This meeting was also part of a teleconference.

SUBCOMMITTEE MEMBERS PRESENT:

Mary Walker, Chairman
John Sherman
Beth Kohn-Cole

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Ron Dreher	Peace Officers' Research Association of Nevada

COMMITTEE MEMBERS ABSENT:

Andrew Clinger

COUNSEL TO COMMITTEE

Dawn Buoncristiani

**DEPARTMENT OF TAXATION STAFF
PRESENT:**

Terry Rubald
Kelly Langley
Christina Griffith
Sue Gilbert

Action may be taken on the items indicated in **BOLD**:

1. Roll Call and Opening Remarks

Chairman Walker called the meeting to order at 10:10 a.m. Christina Griffith, Administrative Assistant IV, Department of Taxation, took roll call. All Subcommittee members were present except for Andrew Clinger and there was a quorum.

2. Public Comment

There was no public comment.

3. For Possible Action: RECESS FOR ATTENDANCE AT REGULATION WORKSHOP
The Department of Taxation will hold a workshop on behalf of the Committee on Local Government Finance to receive input on proposed language changes to the Nevada Administrative Code Chapter 354, as follows:

Proposed regulation relating to local government finance; amending NAC 354.660 by revising provisions relating to the amount of budgeted ending fund balance not subject to negotiations with other local governments or employee organizations and to conform to changes made to NRS 354.6241(3) by SB 168(2015).

Terry Rubald, Deputy Executive Director, Department of Taxation, stated the necessity to discuss the amending of NAC 354.660 in order to conform to the changes that were enacted by SB 168. There was a previous workshop on this amendment during the full Commission on Local Government Finance meeting on January 26, 2016. The idea is to expand the language so you do not have to flip back and forth between the regulation and the statute. It has not been submitted to LCB yet.

Section one; subparagraph one is basically a direct quote from a portion of section two in SB 168. This leads into the original language about the 8.3%. It does have a new limitation for the school district general fund or local government special revenue.

Beth Kohn-Cole, recommended adding a comma after the words, "capital outlay" to clarify what fund it applies to and also so that it will conform to SB168, or add a colon after "general fund" to the SB 168 language.

Chairman Walker asked John Sherman if he had anything to add.

John Sherman stated that in Sub Section two, it looked like there's an extra comma before the stricken language.

Chairman Walker identified the extra comma as a typo and thinks that adding a comma in Sub Section one and eliminating the coma in Sub Section two is fine.

Ron Dreher, representing the Peace Officers Research Association of Nevada, said after reviewing and listening to Ms. Kohn-Cole's comments, it is consistent of what the laws are.

4. For Possible Action: RECONVENE REGULAR MEETING

Chairman Walker reconvened the regular meeting.

5. For Possible Action: DISCUSSION AND CONSIDERATION OF RECOMMENDATIONS REGARDING REGULATORY AMENDMENTS TO NAC 354.660

Mr. Sherman made a motion to approve the amendments to the regulations with the noted changes. Ms. Kohn-Cole seconded the motion which passed unanimously.

6. For Possible Action: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

There are no further meetings at this time.

7. Public Comment

There was no public comment.

8. For Possible Action: ADJOURNMENT

The meeting adjourned at 10:17 a.m.