

RESEARCH SHOWS NEVADANS SUPPORT EDUCATION REFORM, LESS ENTHUSED ABOUT TAX REFORM

SUPPORT DIVIDED ON RECREATIONAL MARIJUANA LEGALIZATION, BUT STRONG FOR EXPANDING BACKGROUND CHECKS ON GUNS

By Mary Lau

THE RETAIL ASSOCIATION OF NEVADA (RAN) CONDUCTED A

series of focus group sessions in February to assess Nevada voters' views on public policy issues relevant to the current Legislative Session. The sessions were conducted by Moore Information in both Las Vegas and Reno, and members of the Nevada Legislature and the media were invited to observe the sessions and a full report on the results was released.

For the past several years, RAN has conducted polls in advance of the Legislative Sessions to gain insights into the views of the public on issues of importance. However, in general, focus groups allow for more in-depth discussion of policy issues. With so many new issues coming before the Legislature that the public had not heard discussed during the election, RAN decided that the focus group format would allow for greater public input and discussion of a number of complex topics. Specifically, the focus

group participants were asked to discuss the education and tax reform policies that are being debated this Legislative Session and to give their views on other important topics, such as construction defect reforms and transportation network companies, such as Uber.

Two topics that were discussed in great depth were education reform and tax reform, since both topics are the primary focus of the Governor and the Legislature. Education reform was a primary interest of participants, most of whom gave Nevada schools an unsatisfactory rating. In keeping with results of prior RAN polls, focus group participants were more enthusiastic about reforming education rather than simply increasing funding. In general, participants overwhelmingly supported concepts such as merit pay for teachers and abolishing teacher tenure. A significant majority in these groups also supported the concept of school vouchers, or allowing money to follow the student

to a school of their choice. Also popular was all-day kindergarten, state funding for pre-K programs and expansion of the classroom breakfast program.

Participants were less enthused about tax reform, with many viewing "tax reform" as meaning "tax increases." There was widespread opposition in all groups to increasing sales taxes, property taxes and motor vehicle taxes. Less than

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2015 LEGISLATIVE SESSION UPDATE

By Lea Tauchen

TORT REFORM MEASURES: SENATE MAJORITY

Leader Michael Roberson has sponsored a number of tort reform measures this legislative session. Three have been drafted into bills and several more remain as bill draft requests without language yet. However, with Republicans controlling the Assembly and the Senate, the environment is friendly for the pursuit of civil justice reform, so these bills will most likely move quickly through the process.

SB134—Bond Caps

Senate Bill 134

proposes to cap the amount of a bond that an appellant is required to pay to secure a stay of execution of certain judgments. The cap would be set at the lesser of \$50,000,000 or the amount of the judgment. For a small business appellant, the cap would be set at the lesser of \$1,000,000 or the amount of the judgment. This bill was heard in the Senate Committee on Judiciary on February 19. RAN supports this bill, along with many other members of the business community. The Committee had not taken any further action on this bill at the time this newsletter

was printed. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB134.pdf>

SB160—Trespassers

Senate Bill 160 proposes to adopt the common law principle for determining the duty of care owed by an owner, lessee, or occupant of any premises to a trespasser. This means that, under certain conditions, the possessor of the property owes no duty of care to a trespasser and is therefore not liable should the trespasser suffer physical harm on the property. This bill was heard in the Senate Committee on Judiciary

on February 23. RAN testified in support of this bill. The Committee had not taken any further action on this bill at the time this newsletter was printed. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB160.pdf>

SB161—Product Liability

Senate Bill 161 proposes to revise provisions governing product liability. More specifically, this bill prohibits a civil product liability action against the seller of the product except in certain circumstances. However,

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RESEARCH SHOWS... *Continued from page 1*

half favored higher taxes on insurance companies or on businesses in general.

At the same time, there was widespread support for increases on cigarette taxes, gaming taxes and on tickets to outdoor live entertainment events. Although the "sunset taxes" were a topic of many election campaigns, no participants could identify those taxes and less than half supported continuing them.

A new business and license fee based on gross receipts was well received

in the Las Vegas groups but Reno participants were divided. This proposal was explained as a change to the current business licenses fee of \$200 per year on all businesses, regardless of size or revenue, to a fee ranging from \$400 to \$4 million dollars, depending on business classification and annual revenues.

Support for this type of reform stemmed from participants' desire for bigger businesses to "pay their fair share" as well as the theory that "the more

you make, the more you pay." At the same time, hesitancy seemed based on lack of knowledge/ understanding of the structure of such a tax and how it works, and there was a healthy level of concern for businesses that might be losing money but would still be subject to the gross receipts tax.

Participants were very supportive of various proposals to reform construction defect legislation and most supported companies such as Uber being allowed to

operate in Nevada as long as they were subject to the same rules as cab and limo companies. Marijuana legalization for recreational use was supported by about half of participants and expanding background checks on gun sales to include private-party sales was supported by a four-to-one margin.

Participants in the three focus groups were taken from registered voters. Each group was screened to include a mix of gender, age and

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LEGISLATIVE UPDATE Continued from page 2

it does allow such action to be brought upon the manufacturer or a seller with substantial control over the aspect of the manufacture, construction, design, etc. This bill was heard in the Senate Committee on Judiciary on February 26. RAN testified in support of this bill. The Committee had not taken any further action on this bill at the time this newsletter was printed. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB161.pdf>

VARIOUS EMPLOYMENT PROVISIONS: SB193—Overtime

Sponsored by the Senate Committee on Commerce, Labor, and Energy Senate Bill 193 proposes to remove the current provision for the compensation of overtime for more than eight hours worked during a calendar day, meaning a 24-hour period. This bill would instead require compensation for overtime for more than 40 hours

worked in a week. This bill has been referred to the Senate Committee on Commerce, Labor, and Energy, but has not yet been scheduled for a hearing. RAN plans to testify in support, as this will provide for more flexibility in scheduling employees' shifts. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/SB/SB193.pdf>

SJR8—Minimum Wage Sponsored by Senator Segerblom

Senate Joint Resolution 8 proposes to amend the Nevada Constitution to increase the minimum wage \$15 per hour, if the employer provides qualified health benefits, or \$16 per hour, if the



Amelia McLear, Director of Public Affairs and Government Affairs for Walmart, and Caleb Cage, Director of Military and Veterans Policy for the Office of the Governor, discuss veterans' initiatives.

employer does not offer such benefits. This bill has been referred to the Senate Committee on Legislative Operations and Elections, but has not yet been scheduled for a hearing. RAN plans to testify in opposition. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/SJR/SJR8.pdf>

AB89—Hiring Preference

Assembly Bill 89

proposes to authorize a private employer to adopt an employment policy that gives preference in hiring to a veteran or the spouse of a veteran. The Office of the Governor has sponsored this legislation as part of a larger package of veterans' policy changes. This bill was heard in the Assembly Committee on Commerce and Labor on February 4.

RAN testified in support, as veterans bring valuable skills and training to the workplace and this bill allows such hiring preferences to be voluntary, not mandatory.

The Committee had not taken any further action on this bill at the time this newsletter was printed. Read the bill language at: <http://www.leg.state.nv.us/Session/78th2015/Bills/AB/AB89.pdf>

If you have any questions or would like additional information about these bills, please contact Lea Tauchen at lea@rannv.org. ■

RESEARCH SHOWS... Continued from page 2

participation in the November 2014 general election (including voters who did and did

not participate in that election). Two focus groups were conducted in Las Vegas on Saturday,

February 7, 2015 (at 10 AM and 12:00 PM) and one group in Reno on Monday, February 9, 2015

(7:00 PM). All three groups were moderated by Bob Moore, President of Moore Information, Inc. ■



PRESCRIPTION DRUG ABUSE: JOINING THE FIGHT TO SAVE LIVES

By Stacy Ward, Drug Abuse Prevention Coordinator, Reno Police Department

MORE AND MORE WITH EACH

passing year, our nation's focus shifts to the growing epidemic of prescription drug abuse. Seldom do more than a few months pass without the appearance of another high-profile story of a prescription drug overdose death. The public and media attention to this issue is warranted, for a recent CDC study concluded that one person dies from prescription drug abuse every 19 minutes in the United Statesⁱ. This trend persists nationwide, and Washoe County is no exception. Between 2009 and 2011, there were 110 prescription drug overdose deaths in Washoe County and 2,082 in the state of Nevadaⁱⁱ.

Perhaps the direst consequences of our society's increased level of acceptance of the overuse and abuse of prescription drugs are realized among our youth. The perception of harm related to a drug is a huge factor in a teen's

decision whether or not to abuse it, and prescription drugs are simply not viewed as harmful at all. A local survey of Washoe County middle and high school students found that 34% of youth who admit to abusing prescription drugs also answered "no" when asked whether they use any drugsⁱⁱⁱ. This demonstrates the fact that

many youth do not even consider prescription drug abuse to be a form of drug use, thus perpetuating their approval of it. Compounding the problem is the easy availability of prescription drugs for abuse. In the same Washoe County student survey, the majority of respondents reported that it is "easy" to obtain prescription drugs, and that they usually get the drugs from their homes or their friends.

Without question, medical professionals are an integral part of the solution to this problem. The majority of

prescription drugs that are abused are not obtained through prescription fraud or pharmacy robbery, but through legitimate prescriptions. In some instances the patients themselves overuse or abuse their medications. In others, they share their medications with family members or friends, or sell them. Many times, patients

are simply unaware of the caution they need to take in safely storing these medications, and as a result they are diverted out of the medicine cabinet without the patient's knowledge. In all of these cases, physicians have an opportunity to make a positive impact.

Practitioners are encouraged to take advantage of the many tools at their disposal in the fight against prescription drug diversion and abuse. The first of these tools is awareness. The more physicians are educated about issues such as

treating chronic pain, use of opioid medications, and prescription drug dependence and addiction, the better equipped they will be to join in this effort. Well educated physicians can talk to their patients about sharing prescriptions, secure storage of medications, and prescription drug dependence and addiction, having a great impact on the public attitudes

about these medications. Fortunately, educational opportunities abound. One particular course was created by the University of Washington School of Medicine. Their COPE-REMS training module is available online at no charge, and is certified to provide 4.0 AMA PRA Category 1 Credits of continuing medical education for physicians. In addition, it is one of the few online courses on opioid prescribing to have been tested and proven effective in a clinical trial. This curriculum covers topics such as: effective

"The majority of prescription drugs that are abused are not obtained through prescription fraud or pharmacy robbery, but through legitimate prescriptions."

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LEGISLATIVE CHAIRMEN

Editor's Note: It's been almost 20 years since Assembly Republicans have had an opportunity to chair a legislative committee. While it's been a shorter time for Senate members, due to term limits, none of the current Senate leadership has previously chaired a legislative committee.

This is second in a series of profiles on the new legislative chairmen/women.

SENATE COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT OVERVIEW:

Meets T, Th and F at 3:30 p.m. in Room 1214

Chairman: Michael Roberson R-SD 20 Clark County (Majority Leader, Vice Chair of the Finance Committee and member of the Judiciary Committee.)



Senator Michael Roberson

As the Senate's top Republican lawmaker, Roberson's schedule is pretty much around the clock. In addition to chairing the Senate Committee on Revenue and Economic Development, he consistently shows up for the Finance and Judiciary Committee hearings. But his most important goal is to get the Governor's budget through the

Committee and passed out of the Senate to the Assembly.

"When it comes to chairing the Revenue Committee, it's important that Democrats, as well as Republicans, feel invested in the outcome.

"It's the Governor's budget and it's important that we pass it out. That takes 14 votes," he pointed out.

At present, there are 11 Republican senators and 10 Democratic senators – and some of those Republicans are not wild about the budget.

But Senator Roberson is a man of accomplishment and he's beat tougher challenges in the past.

According to the Las Vegas Review-Journal* Roberson grew up in Galena, Kansas, an economically poor town of 3,000 people. His mother, a single parent, worked three jobs to support her three children. After graduating from high school, Roberson went on to graduate from the University of Kansas with degrees in Political Science and Law.

He ended up in Washington, D.C. where he got involved with politics

by interning and fundraising for the Republican Party. In 2000 he came to Las Vegas to visit and ended up staying. He passed the state bar exam and joined the Kolesar and Leatham business law firm. He ultimately got involved in politics and in 2010 was persuaded to run for the State Senate.

After spending the 2011 Legislative Session in the minority, Roberson was determined that the Republicans would take back the majority in the Senate. It took him until 2014 to accomplish that but he did succeed. His next challenge? Those 14 votes.

**LVRJ, 12/27/11*

ASSEMBLY COMMITTEE ON TAXATION:

Meets T, Th 1:30 p.m. Room 4100

Chairman Derek Armstrong R-AD 21 Clark County (Member of Ways & Means Committee and member of the Education Committee.)

Derek Armstrong stands out among the Assembly Republicans; not only was his election a surprise, as a freshman, his appointment to chair the Assembly Taxation Committee was almost a



Assemblyman Derek Armstrong

shock to some old-timers.

"With my background in economics and as a tax attorney and accountant, I think I have a knowledgeable base to discuss and work on the issues. I thank the Speaker (John Hambrick) for having confidence in me to handle this," said Armstrong.

In fact, Armstrong is one of the hardest working legislators in the building. In order to understand exactly what might have gone on the past, he's spent hours watching tapes of past Taxation Committee meetings, reviewing minutes and speaking with staff. Not only has it educated him to the issues, but also he's had a chance to study the committee process and the styles of the various

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LEGISLATIVE CHAIRMEN

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past chairmen/women.

Derek Armstrong is independent and successful in accomplishing his goals with an almost singular determination. As a Las Vegas native, he entered the Marine Corps following graduation from high school. During those five years, he earned the Navy Achievement and Korean Self Defense Medals. He then entered UNLV and graduated with a B.A. in Economics. He went on to the William S. Boyd School of Law, UNLV, where he earned his Juris Doctorate.

In 2010, the law firm of Arlint and Armstrong came

into being, specializing in the areas of tax and business law.

"The practice has been successful and it finally got to the point where I could take the time to run for office. That's something I've always wanted to do."

In the beginning, there was no political party support for Armstrong's campaign.

"I decided to run anyway. This was a shoe-leather campaign. I walked the district, and then I walked it again. I have friends who donated their talents on the computer and we had some handouts," he said grinning. "But mostly it was

walking and talking to the voters."

Armstrong beat his opponent in the primary, and then went on to defeat the Democratic incumbent with 50% of the vote in a 3-way race.

His campaign was centered around opposing all the tax questions on the ballot, but supporting the Governor's goals in education by increasing revenue through economic development. How he will vote on the Governor's tax proposal only time will tell.

"The longer I'm here, the more I go back to my economics roots..." he

mused.

What kind of chairman will he be?

"The Legislative process and parliamentary procedure is something I have to learn. I've talked to Marilyn (Kirkpatrick) and Irene (Bustamante Adams-former Taxation Chairwoman) as well as having watched the tapes. I have Randy Kirner for my Vice Chair, as well as staff, to assist me."

He chuckled a bit. "I guess I'll be a mixture of all the previous chairmen with a bit of the Marine Corps thrown in." ■

UPDATE ON FEDERAL LEGISLATION

PRESCRIPTION DRUG DIVERSION

By Liz MacMenamin

ON FEBRUARY 12, 2015, THE U.S. HOUSE ENERGY AND

Commerce Committee took a vote on H.R. 471, a bill the committee has been working on regarding prescription drug diversion and abuse, which puts into place protections that ensure patients that are in need of these medications are able to obtain them.

The legislation directs the different agencies; Health and Human Services, Drug Enforcement Administration, and Office of National Drug Control Policy, to work together to

"The legislation directs the different agencies; Health and Human Services, Drug Enforcement Administration, and Office of National Drug Control Policy, to work together to identify obstacles to patient access for legitimate use and also address the issues of abuse and diversion of prescription drugs."

identify obstacles to patient access for legitimate use and also address the

issues of abuse and diversion of prescription drugs.

The National Association of Chain Drug Stores (NACDS) submitted a letter to the committee in support of this legislation and

agreed that the policies and strategies to address the dangers of prescription

drug abuse and diversion are necessary while still protecting and providing the therapy for those patients with legitimate needs.

RAN will continue to follow H.R. 471 as the bill moves through the process. ■



WIC OPEN ENROLLMENT

Source: David Joseph, Vendor Coordinator, State of Nevada WIC Program

THE STATE OF NEVADA WIC PROGRAM CONSIDERS

vendor applications every three (3) years for the selection and authorization of WIC approved vendors during a specific enrollment period. Applications submitted outside of the

specific enrollment period are only considered if the Vendor Management staff determines there will be inadequate participant access to the program without the addition of new vendors.

The next open enrollment period starts April 1, 2015 through April

30, 2015 for the contract period from October 1, 2015 through September 30, 2018. Any store interested in being authorized as a WIC Vendor must apply for authorization. All existing vendors will need to reapply. Only vendors that are authorized as WIC Vendors by the State of Nevada

WIC Program may redeem Nevada WIC benefits. More information about the Nevada WIC program requirements can be found at: <http://nevadawic.org/vendors/nv-wic-upc-food-list-database-and-info/>

PRESCRIPTION DRUG ABUSE *Continued from page 4*

patient communication skills, elements of safe opioid prescribing, and risks of serious adverse outcomes from opioid use.

Another vital tool that all practitioners are strongly encouraged to use is the Nevada Prescription Monitoring Program (PMP). The PMP is an electronic system that collects data on controlled substance prescriptions, and is available electronically to practitioners 24 hours per day, seven days a week. The PMP allows a healthcare provider to pull up a report listing all the controlled substances dispensed to his or her patients, including those prescribed by other practitioners. This tool will assist healthcare providers in monitoring their

patients' controlled substance use, allowing them to make informed decisions about whether to prescribe certain medications as well as creating an opportunity to discuss potential misuse and abuse with their patients and assist them in finding the necessary treatment resources.

A new PMP system, AWARe, was implemented in Nevada in December 2013. This system includes features such as simple password retrieval, an email address as the User ID, the ability of practitioners to approve two staff members to have independent accounts, and a 24 hour Help Desk.



The PMP is an invaluable tool for practitioners to utilize in combating the scourge of prescription drug abuse, and saving lives. For more information and to sign up for the new AWARe program please visit: <http://bop.nv.gov/links/PMP/>

ⁱCDC Morbidity and Mortality Weekly Report, January 2012
ⁱⁱSubstance Abuse Prevention and Treatment Agency 2012 Community Profile, May 2012
ⁱⁱⁱSurvey conducted by the University of Nevada, Reno as a component of the Bureau of Justice Assistance Smart Policing Initiative, 2010-2011



Nevada Notes

SMITH'S TO OPEN SIX NEW REBRANDED STORES IN LAS VEGAS

Smith's opened six new rebranded Southern Nevada stores on March 4.

The new Smith's locations were formerly Food 4 Less stores. The brand, an affiliated division of Smith's under Kroger Co., left the area. All 800 Food 4 Less employees were trained and moved into positions with Smith's stores, including the six new locations.

There were more than \$4 million in renovations at each of the stores.

The new Smith's stores include pharmacy, deli and bakery counters, service meat and seafood departments, floral selections and self-checkout stations. The new location at 8180 Las Vegas Blvd. South will also offer fresh sushi, Boars Head deli meat, and the first Murray's Cheese in Nevada.

"We are delighted to bring new services and a wider selection of items for our new customers by opening these six new stores throughout the Valley," Jay Cummins, Smith's president, said in a statement.

Smith's currently operates 37 locations in Southern Nevada. The six new stores are at:

- 3030 W. Craig Road.
- 4001 S. Decatur Blvd.
- 3602 E. Bonanza Road.

- 2255 Las Vegas Blvd. North
- 4965 E. Sahara Ave.
- 8180 Las Vegas Blvd. South

As part of its grand opening, Smith's donated \$25,000 to Communities in Schools of Nevada to help support its partner schools in neighborhoods around each new store. Smith's will donate 50 bicycles to Big Brothers Big Sisters.

Press Release

JUHL APARTMENTS GREETING NEW RETAILERS, RESTAURANTS

It took a while, but the upscale Juhl apartment building near the Bonneville Transit Center in downtown Las Vegas will be welcoming a half-dozen stores and restaurants on the ground floor in the spring.

The 341-unit building's owner, DK Las Vegas LLC, announced that leases have been signed with a variety of retail shops, restaurants and a landscaper.

The owner is also negotiating to rent six live-and-work spaces, which could be used for a coffee shop, fitness concept or pet business and allows the business owner to live in the building.

Uri Vaknin, a DK Las Vegas partner, said the tenant variety fits the building, which is located between the evolving hipster East Fremont and the Arts districts.

He noted Downtown Project, Tony Hsieh's \$350 million redevelopment initiative along the East Fremont corridor, is not financing any of the new Juhl tenants. He added the Juhl is 95 percent occupied.

DK Las Vegas also owns the Ogden condominiums in downtown several blocks to the north. DK Las Vegas spent more than \$1 million renovating the 275-unit Ogden.

Vaknin said 27 units have been sold at the Ogden, which is transitioning from apartments to condos. The Ogden also has commercial space on its ground floor, which is leased to Downtown Project.

LVRJ

BILL PITCHED ON INTERNET SALES TAX

Sen. Joyce Woodhouse is again pushing a resolution this session that would urge Congress to pass legislation allowing states to tax all Internet sales to level the playing field with Nevada-based "brick and mortar" businesses.

Senate Joint Resolution 4 was heard in the Senate Legislative Operations and Elections Committee. A similar resolution passed the Nevada Legislature in 2013, but Congress adjourned in 2014 without passing the Marketplace Fairness Act.

A range of groups,

including the Retail Association of Nevada, the Reno Sparks Chamber of Commerce, the Nevada Taxpayers Association and the city of Henderson, supported the resolution.

Amanda Schweisthal, representing the retail association, said the proposal is not a tax increase. It would require the collection of taxes that are already due, she said.

Many online retailers, including Amazon and Zappos, collect and remit the sales taxes now. But others do not.

Gov. Brian Sandoval supports the Marketplace Fairness Act.

LVRJ

RENO DENIES GIANT MALL SIGN

Sierra Summit mall won't be able to build a giant digital sign on its property along Interstate 580 following a Reno City Council decision to deny the mall a special use permit.

The mall's quest for the special use permit generated intense public outcry, with the non-profit group Scenic Nevada leading the opposition.

Scenic Nevada, which previously led a successful ballot initiative to limit the number of billboards in Reno, appealed a decision by the planning commission to approve the special

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National Notes

WEST COAST PORTS LABOR DISPUTE ENDS

LOS ANGELES — A group of shipping companies and a powerful dockworkers union reached a tentative labor deal in February after nine months of negotiations, settling a dispute that disrupted the flow of cargo through 29 U.S. West Coast ports and snarled trans-Pacific maritime trade with Asia.

The agreement, confirmed in a joint statement by the two sides, was reached three days after U.S. Labor Secretary Thomas Perez arrived in San Francisco to broker a deal with the help of a federal mediator who had joined the talks six weeks earlier.

The White House called the deal “a huge relief” for the economy, businesses and workers. President Barack Obama urged “the parties to work together to clear out the backlogs and congestion in the West Coast ports as they finalize their agreement,” the White House said in a statement.

The 20,000 dockworkers covered by the tentative five-year labor accord have been without a contract since July.

The dispute had reverberated throughout the U.S. economy, extending to agriculture, manufacturing, retail and transportation.

Wal-Mart Stores Inc, the world’s largest retailer, said the dispute had caused delays

of “pockets of merchandise.”
Reuters/LVRJ

DIRTY DOZEN OF TAX SCAMS

The nation’s tax agency released its annual list of “dirty dozen” tax scams.

1 Phone scams — There’s been a surge in aggressive and threatening phone calls by scam artists who impersonate IRS agents and falsely warn of potential arrest, deportation or license revocation.

2 Phishing — Don’t be fooled by fake e-mails or websites purportedly asking for a Social Security number or other identifying information. The IRS does not send unannounced e-mails or other electronic communications about tax bills or refunds.

3 Identity thefts — Scammers who obtain Social Security numbers and personal information are increasingly using the information to steal taxpayer identifications and submit false tax filings seeking refunds. Despite its crackdowns on the fraud, the IRS estimates it paid \$5.2 billion in improper identity theft refunds during the 2013 tax-filing season.

4 Return preparer fraud — Most tax professionals are honest professionals. But taxpayers should beware of some who betray their clients’ trust by committing refund fraud or identity theft. Choose preparers carefully.

Be sure she or he has an IRS preparer tax identification number.

5 Offshore tax avoidance — Americans who have foreign accounts must report them to the IRS and disclose income on the assets. The Department of Justice has prosecuted dozens of violators in a multiyear crackdown on offshore tax evasion.

6 Inflated refund claims — Taxpayers should beware of a preparer or anyone else who promises larger-than-expected refunds. Be wary of anyone who asks you to sign a blank tax return or promises a large refund without first examining your financial records.

7 Fake charities — Taxpayers should be on guard against groups that falsely pose as charitable organizations and seek donations that could justify tax deductions. Check the tax-exempt status of all groups before giving. Instructions at an IRS website show how.

8 Hiding income with fake documents — Falsifying financial documents to reduce taxable income is illegal. Beware of a tax preparer or anyone else who advises you to do this. Taxpayers are legally responsible for the accuracy of all information on the tax returns.

9 Questionable tax shelters — If a tax-shelter

strategy or trust structure that reduces taxable income seems too good to be true, check it out before pursuing it. If the strategy uses unnecessary steps or a form that doesn’t reflect its substance, the IRS could deem it abusive.

10 Falsifying income to claim tax credits — Don’t heed anyone who advises you to “invent” income as a way to qualify for federal tax credits.

11 Excessive claims for fuel tax credits — These credits are generally restricted to off-highway business use, such as on farms.

12 Frivolous tax arguments — Be skeptical about anyone who cites claims or programs that say you’re not required to pay taxes. Many of these arguments have been dismissed by court rulings. There’s a \$5,000 IRS penalty for filing a frivolous tax return. Remember that age-old advice: Don’t mess with the taxman — and woman.

IRS Press Release

RALEY’S CELEBRATES 80TH ANNIVERSARY

From its humble beginnings, Raley’s Family of Fine Stores has evolved to become an integral part of many California and northern Nevada communities.

Raley’s Family of Fine Stores is commemorating its 80th anniversary this week with a look-back on its first



Important Information for SIG Members

NRS requires all existing members of a self-insured group to be notified of all new members.
NRNSIG new members are listed below.

4 Seasons Total Home Care

Afrayed End Productions LLC dba Saint James Infirmary

ARRYN Inc dba New Fifi Market

Co Auto LLC

Help is on the Way, Inc. dba Dave's Window Cleaning

Marmot REOF 3, LLC

Nite Tours International

Petting Zoo 2U

Ruby Consumer Lending LLC dba American Title Loans

Southwest Modular & Office Design

Vinylsay LLC

NRNSIG members who wish to register a negative vote on a new group member, please write NRNSIG at 575 S. Saliman Road, Carson City, NV 89701,

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PRO GROUP

MEMBERSHIP INFORMATION: Find out more about RAN's self insured group. Call Mike Olson, **800-859-3177**, or the RAN office at **775-882-1700** (toll free in Nevada 800-690-5959). Don't forget to check out our website, www.RANNV.org.



NEVADA NOTES *Continued from page 8*

use permit and waged an intense public relations effort against the sign.

In a unanimous vote, the Reno City Council denied the special use permit, finding that the signs would not be compatible with the surrounding neighborhood.

RGJ

RETAIL 'RUSH' IS ON

Retail is back with vengeance in Las Vegas as companies are snatching up properties and redeveloping existing locations across the valley.

Starbucks is looking for more than 15 new locations for the coffee chain.

At the Miracle Mile Shops, the shopping

center at Planet Hollywood averages more than 72,000 shoppers per day. This year, Miracle Mile Shops is scheduled to begin construction to convert a 60,000-square-foot area on Harmon Avenue into an entertainment and dining destination.

Across the way at the Forum Shops, the demographic of shoppers is 80 percent tourists and 20 percent locals. This year, the Forum Shops will add several new tenants to its roster.

The retail market will see a lot of redevelopment as companies tend to stores that were neglected during the recession.

Adding more space and retail tenants will not be exclusive to the Miracle Mile Shops and the Forum Shops in the near future, as residential growth throughout Las Vegas will produce more retail projects and national retailers will continue to expand into the valley.

Las Vegas Business Press

CARSON CITY RETAIL MARKET REPORT

Carson City retail recovery has been slow, steady and in-line with the economic recovery. The retail vacancy rate has dropped from 19.76% in 2009 to 16.85% in December 2014.

Significant retail and office development appear to be on the horizon and should bring good news in the coming months.

NAI Carson City Presser

UPCOMING EVENT

FMI CONNECT 2015
June 8-11, 2015
McCormick Place
(South Hall)
Chicago, IL

An exciting new program called the FMI Connect Business Exchange (CBX) will include Innovation Talks, Meet the Retailer opportunities and Partnering Meetings — Scheduled one-on-one meetings with potential business partners.

NATIONAL NOTES *Continued from page 9*

day of business, which took place on Feb. 16, 1935, when Thomas P. Raley opened his first store on Main St. in Placerville and advertised it as "the nation's first drive-in market."

"My family and I are proud of how the company has grown over the last eight decades, and proud that we continue to provide high-quality, fresh and local products and exceptional customer service – just like my grandfather set out to do in 1935," said Mike Teel, president/CEO of the West Sacramento, Calif.-based regional retailer.

With 128 stores and approximately 13,000

employees, the privately owned, family-operated company has stores in northern California and Nevada under four banners: Raley's, Bel Air Markets, Nob Hill Foods and Food Source.

Progressive Grocer

BEST BUY — THE YEAR OF THE GROOM

Move over china and pretty linens. Best Buy Co., the nation's largest consumer electronics chain, has launched its first wedding registry, catering to couples interested in the latest gadgets, from flat-panel TVs to Apple iPads.

The Minneapolis-based chain quietly launched

the wedding registry **www.BestBuy.com/WeddingRegistry** in January. The retailer will also have kiosks in its 1,000-plus large-format U.S. stores by early April, where customers can check out the registries that will give them access to all the items online and in stores and allow them to print out lists. They won't be able to use the kiosks to order.

The move comes as Best Buy is trying to look for new ways to increase sales and make itself more relevant to shoppers, particularly those in their 20s and 30s who are digital natives.

There'll be a group gifting option for those who want to

contribute to larger items like tablets. There'll also be free shipping on all gifts with no minimum purchase.

Among some of the most popular items sold on Best Buy's registry program through **MyRegistry.com** so far: GoPro Hero3 cameras, Sony PlayStation 4 consoles and Apple TVs. Overall, MyRegistry.com noted a 30 percent increase last year from the prior year in items like tool sets and Kobalt fiberglass digging shovels often associated with male shoppers.

Miami Herald



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WASHINGTON RETAIL INSIGHT

NATIONAL RETAIL FEDERATION JOINS RETAILERS AT WHITE HOUSE CYBERSECURITY SUMMIT

THE NATIONAL RETAIL FEDERATION ISSUED THE

following statement from President and CEO Matthew Shay on the White House Summit on Cybersecurity and Consumer Protection at Stanford University:

"We commend the White House and President Obama for providing solution-based leadership around the significant threat posed by hackers and other cybercriminals. We are encouraged that the administration is pursuing a comprehensive

approach and proposing the creation of new Information Sharing and Analysis Organizations, where companies can share information about cyber threats with the government and across sectors of the economy.

"The executive order is very much in line with what we are already doing to identify, classify and disseminate intelligence on actual and potential cyber threats to more than 150 of the best-known retail brands and companies, large and small. It is an acknowledgement that industries need more

flexible and nimble information-sharing platforms to combat cyber threats in the future.

"The NRF information-sharing platform, established and operational since mid-2014, is a joint private/public partnership and includes alerts from both government and non-government sources, including the U.S.

Department of Homeland Security and U.S. Secret Service. This real-time and actionable alert system helps retailers and merchants prevent and combat threats to their

companies and customers -- over 2,000 alerts have been provided to retailers since its inception.

"The retail industry is committed to safeguarding consumer data and looks forward to working with the president and Congress to achieve practical solutions to this serious problem. Whether it's PIN-and-Chip credit cards or adoption of point-to-point data encryption, retailers are leading the fight for stronger cybersecurity."

NRF is the world's largest retail trade association. ■