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NEVADA LEGISLATURE - 54TH SESSION
SENATE TAXATION COMMITTEE
Minutes of Meeting Held
January 25, 1967

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The first meeting of the Senate Taxation Committee of the Nevada Legislature, 54th Session, was called to order at 10:40 a.m., January 25, 1967, in Committee Room 50, State Capitol, Carson City, by Committee Chairman, Senator James I. Gibson.

All committee members were present, as follows:

Senator James I. Gibson, Chairman
Senator B. Mahlon Brown, Vice Chairman
Senator M. J. Christensen
Senator Carl F. Dodge
Senator G. F. Fisher
Senator James Slattery
Senator Coe Swobe

Chairman Gibson stated that this was an organizational meeting, and submitted Rules 1-5 of the attached Committee Rules for approval of the members. Senator Dodge suggested an additional rule, i.e., that committee introduction of a bill require unanimous consent of the membership of the committee. After discussion, the members agreed that committee bill introduction would be only upon unanimous approval of the committee members present and that such committee introduction would not imply support by each committee member of the bill introduced. The committee members indicated approval of attached Rules 1-6.

Senator Gibson next requested that the members read over and familiarize themselves with the following studies from the Legislation Commission, which will probably come to this committee in the form of legislation:

1. Study of real estate transfer tax.
2. Study of taxation of banks and other financial institutions.
3. Bill on procedures for property evaluation and assessment.
4. Bill recommended by the Council of State Governments as a statute that would help to head off federal intervention in the field of multistate taxation. The purpose of the bill is to eliminate double taxation. Senator Gibson stated that all of the states are being asked to pass this legislation.

Senator Christensen moved that Item 4 above be introduced as a bill. Senator Brown seconded the motion, and it passed unanimously.

Chairman Gibson requested the committee's recommendation on the following bill, which has been passed by the Assembly and referred to this committee:

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A.B. 1: Repeals poll tax.

- Disposition: Senator Dodge moved that this bill be reported out of committee with a do pass recommendation. The motion was seconded and unanimously approved.

There being no further business, the meeting adjourned, subject to the call of the chair.

Respectfully submitted,

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Louise Glover - Secretary

I certify that the foregoing minutes are correct.

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Senator James I. Gibson - Chairman

Attachment:
Committee Rules 1 - 6
adopted Jan. 25, 1967.

COMMITTEE RULES - 54th SESSION

TAXATION COMMITTEE

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1. Four members constitute a quorum of the committee.
2. Motions will be moved, seconded, and passed by a simple majority of those present, except that definite action ("Do Pass" or "Hold") on a bill will require a majority of the entire committee.
3. In order to reconsider previous actions taken, an affirmative vote of 5 members of the committee will be required.
4. Mason's Manual will be followed as to parliamentary procedure.
5. Any member of the committee may request an item on the agenda by contacting the committee chairman a day ahead of the committee meeting.
6. Committee bill introduction will be only by unanimous approval of committee members present. Committee introduction does not imply in any way a commitment on the part of any committee member to support the bill introduced.

ADOPTED: January 25, 1967