

NEVADA LEGISLATURE - 54TH SESSION

SENATE COMMITTEE ON TAXATION

Minutes of Meeting Held
February 21, 1967

The third meeting of the Senate Committee on Taxation was called to order at 11:05 a.m., Tuesday, February 21, 1967, in Committee Room 56, State Capitol, by Chairman Gibson. All committee members were present except Senator Slattery. Also present were Senator Pozzi and the Boy Scout counterparts of the committee members.

Senator Gibson presented to the members a bill which the Tax Commission had requested be presented. The bill would require that plats of subdivisions be filed with the Commission. Discussion followed. Then Senator Swobe moved that the committee introduce the bill. Senator Dodge seconded the motion. It passed unanimously.

Senator Gibson next called for consideration of:

S.B. 139: Repeals property tax exemptions for Carson-Tahoe Hospital Association and Nevada Heritage Association, Incorporated. Introduced by Senator Pozzi.

Senator Pozzi said this bill would have to be amended to eliminate reference to NRS 361.123 relating to Nevada Heritage Association, Incorporation, as these references were erroneously included in the bill. As to Carson-Tahoe Hospital, Senator Pozzi said this was previously privately owned, but is now owned by the county and has its own exemption; hence the special exemption granted to the hospital by NRS 361.120 should be repealed.

Senator Brown moved the committee amend the bill by deleting from the title and from Section 1, references to Nevada Heritage Association, Incorporated and to NRS 361.123, and that the committee report the bill out with the recommendation, "Do pass as amended." Senator Swobe seconded the motion. It passed unanimously. (At this point, Senator Pozzi left the meeting.)

Chairman Gibson said he and Mr. Swackhamer, Chairman of the Assembly Taxation Committee, have been working on organizing the joint hearing on taxation bills (Senate Bills 97 and 138) to be held Thursday, February 23, at 2 p.m. in the Assembly Ways and Means Committee Room. He stated that the following spokesmen were scheduled to appear at the meeting:

Charles Munson for the Gaming Association
Industry of Nevada, Inc., Reno

Robbins Cahill for the Nevada Resort
Association, Las Vegas

Gaylord Prather, President of the Las Vegas
Chamber of Commerce.

Chairmen Gibson and Swackhamer have also asked Mr. Davies of the Lybrand group to attend, to give the committees background and highlights of the Lybrand report.

In addition, the Gaming Commission has been asked to send representatives to the meeting, so that if a need arises for development of data they can furnish these.

Chairman Gibson asked whether the committee members had anyone else they particularly wished to have appear at the meeting, but no names were suggested.

All persons who have been invited to appear have been asked to bring with them a written resume of their presentations, for the benefit of the committees.

The chairman next called for consideration of:

A.J.R. 8: Memorializes Congress to allow credit for state slot machine tax. Introduced by this committee.

After discussion, Senator Christensen moved the resolution be reported out with a "Do pass" recommendation. Senator Dodge seconded the motion. It passed unanimously.

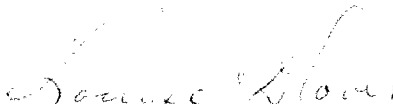
A.J.R. 1: Memorializes Nevada Congressional Delegation to secure passage of federal income tax rebate. Introduced by Mr. Garfinkle.

At this point Mr. Garfinkle joined the meeting to explain the reasons for the bill. He said if Congress acts favorably on this measure it would keep \$8,000,000 to \$9,000,000 in Nevada, which Nevada could spend as the Legislature deems proper, instead of having this amount processed by the federal government and apportioned to the state in the form of matching funds for programs which Nevadans may not even particularly want.

✓ After discussion by the members, Senator Dodge moved a "Do pass" recommendation by the committee. Senator Fisher seconded the motion. It passed unanimously.

The meeting adjourned at 11:40 a.m.

Respectfully submitted,


Louise Glover - Secretary

I certify that the foregoing minutes are correct.

Senator James I. Gibson
Chairman