

NEVADA LEGISLATURE - 54TH SESSION

SENATE TAXATION COMMITTEE

72

Minutes of Meeting Held
March 21, 1967

The 18th meeting of the Senate Committee on Taxation was called to order Tuesday, March 21, 1967, at 4:10 p.m., in Committee Room 50, State Capitol, by the Chairman, Senator James I. Gibson.

All committee members were present except Senator Brown, who entered the meeting at 4:17 p.m.

Also present:

Senator Clifton Young
Assemblyman Frank Young
Donald Johnson, Lutheran Church, Sparks
Rev. Felix A. Manley, Federated Church, Reno
Mr. Charles Munson, Gaming Association Industry
of Nevada, Inc., Reno
Mr. Robbins Cahill, Nevada Resort Association,
Las Vegas
Mr. Ed Bowers, Nevada Gaming Commission
Mr. Cy Ryan, Newsman
Two other persons, who did not participate
in the discussions

The Chairman announced that the first item to be considered was:

S.B. 399: Prohibits gaming on premises where primary business is sale of groceries, drugs, or sundry items. Introduced by Senator Young by request.

The Chairman called on Senator Young, who introduced two proponents of the bill, Mr. Donald K. Johnson and the Rev. Felix A. Manley, both members of the Committee for Human Awareness in a Gambling Economy (CHANGE). Mr. Johnson addressed the committee after distributing to members his March 21, 1967 statement in support of S.B. 399 (copy attached hereto). His address followed the outline in the statement. (Senator Brown arrived while Mr. Johnson was speaking, at 4:17 p.m.) Rev. Felix Manley spoke next, pointing out that gambling in Nevada is a privilege, not a right, that the Legislature has the legal authority to abolish gambling, but that CHANGE is asking only that slot machines be kept out of grocery and drug stores. He felt that many visitors and residents would be grateful for the privilege of shopping at stores where these devices are not located. He submitted to the Chairman three petitions which he said were from three churches, with 45, 7, and 28 signatures, respectively, thereon. (Petitions are attached to Committee Secretary's copy of minutes.)

Questions by Senators Swobe and Brown and answers by Mr. Johnson and Rev. Mr. Manley.

Senator Young and the proponents of the bill left the meeting at 4:38 p.m., after which there were present, in addition to the committee: Assemblyman Frank Young and Messrs. Bowers, Cahill, Munson, and Ryan.

The Chairman then called on the committee to consider the actual mechanics of levying what the committee has decided to levy in the way of a gambling tax increase. He said he would like the committee to clear up this matter within the next day or so.

Senator Brown said he had had a phone call from a route operator in Las Vegas. (A man who has slot machines in a number of establishments is known as a route operator.) Senator Brown and Mr. Bowers then discussed methods of taxing route operators and operators of casinos where route operators have slot machines.

Senator Gibson then called to the committee's attention the copy each had been given of Mr. Bowers' March 21, 1967 letter (addressed to the Chairman), offering suggestions concerning administrative procedures to be incorporated in legislation in connection with the collection of flat rate tax on slot machines in the restricted category. Mr. Bowers went over the letter, explaining the various suggestions it contains. (Copy of the letter is attached to Committee Secretary's copy of these minutes.)

The Chairman then read to the committee a letter Senator Fransway had alluded to in talking with various committee members. The letter was from a man in Valmy, Nevada, protesting a \$150 tax per slot machine, but suggesting that \$100 would be acceptable.

The Chairman next called for consideration of:

S.B. 411: Provides for flat rate license fees on limited numbers of slot machines. Introduced by Senator Swobe.

Senator Gibson pointed out that the committee's motion (March 17) on gaming tax increases had not set out the amount of the flat rate tax to be fixed for restricted licensees, and that this should now be done.

Mr. Bowers stated that S.B. 411 had been introduced, not as final legislation, but in order to get the

flat rate concept established. Senator Swobe confirmed this. Discussion followed between committee members and Mr. Bowers.

DISPOSITION: No committee action was taken on S.B. 411, but as to the flat rate tax, Senator Brown said: "I make a motion that we set the restricted licenses at \$150 per machine and take them out of the gross--flat rate them." Senator Swobe seconded the motion; it passed unanimously.

The Chairman asked Senator Swobe to have the necessary bill drawn up as a committee bill. There was a discussion as to the effective date of the bill. (During this time, at 5:05 p.m., a Mr. Nisely [spelling?] entered the meeting.) The Chairman asked Senator Swobe to take Mr. Bowers with him when he went to the bill drafter to have the bill drawn.

The Chairman then called for the committee to get to the main part of the gambling tax proposal, i.e., the amount of the tax increase for nonrestricted licensees.

The ensuing very lengthy discussion covered:

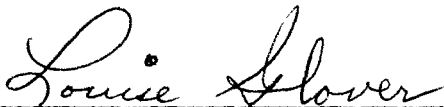
- 1) Slot machine taxes paid annually by slot machine operators, in addition to the present 3% gross income tax levied by the state: \$250 federal tax, county tax, and city license. (In Las Vegas, operators pay \$120 city license plus \$120 county tax; in county area of Clark County the operator IN EFFECT pays the county tax twice, so that the tax on machines in the county area is the same as on machines in Las Vegas, according to Mr. Cahill, who is not only the legislative representative of the Nevada Resort Association in Las Vegas, but is also Clark County Manager.)
- 2) The disparities involved in a flat rate tax on nonrestricted licensees.
- 3) The possibility of combining a flat rate tax on devices with a gross tax on games.
- 4) The problems of extraordinary expenses of promotion by large casinos versus small operators' pleas of handicap due to lack of volume.
- 5) The possibility of charging every slot machine operator in the state \$150 per machine, then giving the "nonrestricted" licensees a break on the percentage tax increase.

- 6) The number of slot machines in operation in the state (24,348 as of June 30, 1966) and the amount of diminution that might be anticipated under the new flat rate tax.
- 7) The advantage administratively of keeping the same percentage gross as at present plus whatever percent increase is decided upon. (This is Mr. Bowers' preference, from point of view of collection by the Commission.)

The Chairman said apparently more study was needed by the committee before a decision could be reached, and stated another meeting would be held tomorrow at 4:00 p.m.

The meeting adjourned at 5:50 p.m.

Respectfully submitted,



Louise Glover - Secretary

I certify that the foregoing minutes are correct.

Senator James I. Gibson - Chairman

Presented at 3/21/67
Taxation Com. mtg.
by Donald Johnson.

IN SUPPORT OF S.B. 399

(March 21, 1967)

The Committee for Human Awareness in a Gambling Economy (CHANGE) wholeheartedly supports S.B. 399, a bill prohibiting gaming on premises where the primary business is the sale of groceries, drugs or sundry items.

The bill does not affect any gaming licenses now in effect or their renewal. It does draw a definite line saying that no more gaming licenses of this nature will be issued.

There are two basic thrusts of reasoning behind S.B. 399: first, it is an invitation to social chaos, and secondly, this practice so flagrantly in the public eye even offends many who are not normally offended by gambling and reaps for Nevada a large amount of unfavorable advertising. S.B. 399 suggests that the direction of gambling toward drug and grocery stores is not in the interest of the public welfare or of the gambling industry as a whole. More specifically:

1. Gambling in drug and grocery stores provides a needless and offensive exposure to juveniles. The legislature in legalizing gambling some 30 years ago accepted the fact that gaming contained potential dangers for those immature and lacking in wise judgement. Hence gambling was restricted to public use by adults only, even as is the present case with drinking alcoholic beverages.

The recent action of the Legislature prohibiting gambling in the State Prison supports the understanding that only the mature can wisely deal with the opportunity of gambling.

With gambling in drug and grocery stores our children are daily confronted by "money making machines" before they are mature enough to understand the full involvement and significance of them. There are statistics in suicides, alcoholism, crime, and divorce that indicate Nevada has a possible problem with social chaos. This bill would support our children and youth until they are mature enough to make wise decisions of their own.

2. Gambling devices when put in places of essential commerce entice those least able to gamble to wager money intended and needed for basic living expenses. Evidently most people in Nevada accept gambling as a legitimate form of recreation. But when placed in drug and grocery stores gambling becomes a temptation to lose money needed for a minimum standard of living, instead of being only a planned form of recreation. When gaming ceases to be a game and involves basic living expenses its social cost is high.

3. Adequate control of small amounts of widely spread gambling is impossible. It encourages our people to ignore the laws for reporting the exact income for tax purposes, and allows for a very lax situation concerning juvenile participation.

For example, in Sparks last week, the Food King Market had no signs indicating that it was not acceptable for juveniles to play the slot machines, nor did the ANA Super store. In Skaggs I saw a young boy leaning against the machines his mother was playing excitedly waiting with his hand in the catch basin. There was no effort by the establishment to enforce the minor law. In contrast to this, casinos are equipped with personnel to adequately comply with the present laws.

4. Gambling devices mixed with toys, bread and tooth brushes encourages a bad image for Nevada. Gambling is a moral issue for many people, presently in Nevada they have no way to avoid it. People who disagree with gambling are constantly confronted by it as are our children. This seems to be a very poor public relations move! To our tourist friends it seems to underline their misconceived idea that Nevadans don't give a dam about anything.

S.B. 399 would clear this area of questionable good for the future growth of Nevada.

Respectfully submitted,
Donald K. Johnson,
Member of the committee CHANGE

Presented at 3/21/67 Tax. Com. mtg.
 by Len Gibson
 (via Bowers?)



	Initials	Date
Prepared By		
Approved By		

RECAPITULATION

7 CASINOS B-C-D-E-F-G-H.

77

COLUMN WRITE	1	2	3	4	5	
	Income & Expenses					
1	Total Income - All Sources- 7 Casinos			51,308,083	100 %	1
2						2
3	Gross Payroll	23,403,292	45.6%			3
4	Other Expenses	16,654,603				4
5	Depreciation Expense	2,121,038	4.1%			5
6						6
7	Total Expenses - Before Corp Tax			42,178,933	82.2%	7
8	And Nevada Gaming Tax					8
9				9,129,150	17.8%	9
10						10
11	U. S. Corp Tax	3,043,549	5.9%			11
12	Nevada Gaming Tax	2,469,352	4.8%			12
13						13
14	Total Taxes			5,512,901	10.7%	14
15						15
16	Net Profit After Taxes-7 Casinos			3,616,249	7.1%	16
17						17
18						18
19						19
20	APPLICATION OF FUNDS					
21						21
22	Net Profit After Taxes			3,616,249		22
23	Add Back Depreciation			2,121,038		23
24						24
25	Total Funds Available			5,737,287		25
26						26
27	<u>Indebtedness & Capital Outlay</u>					
28						28
29	Payment On Principal & Capital Purchases		4,022,464			29
30	Interest On Debts		492,621			30
31	Dividends Distributed		800,000			31
32						32
33	Total Cash Outlay On Debts					33
34	Interest, Capital and Dividends			5,315,085		34
35						35
36	Net Balance For Working Capital			422,202		36
37						37
38						38
39						39

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	Initials	Date
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CASINO B

78

COLUMN WRITE	1	2	3	4	5
	1966				
1	Total Income, All Sources			\$3,618,420	100 %
2					
3	<u>Expenses</u>				
4	Total Wages - All Dept's.	1,738,647	48 %		
5	Other Expenses, All Dept's	1,294,691	35.8 %		
6	Depreciation	65,622	1.8%		
7					
8	Total Expenses			3,098,960	85.6 %
9	Net Before Corp. Tax			519,460	
10	and State Gaming Tax				
11	U. S. Corp. Income Tax	159,276	45%		
12	State Gaming Tax	113,917	3.4 %		
13	Total Taxes			273,193	7.7 %
14	Net Profit After Taxes			\$ 246,267	6.8 %
15					
16					
17		<u>APPLICATION OF FUNDS</u>			
18					
19	Net Profit After Tax	246,267			
20	Add Back Depreciation	65,622			
21					
22	Total Funds Available			311,889	
23					
24	Payment on Debt	(1,113,232)	179,112		
25	Interest on Debt		58,175		
26	Capital Improvements 1966		95,573		
27					
28	Total Payments			332,860	
29	Deficit Balance			(20,971)	
30					
31					
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CASINO C

COLUMN WRITE	1	2	3	4	5
	1966				
1	Total Income All Dept's				\$8,543,536 100%
2	Total Wages-All Dept's	3,680,769	43%	90	
3	Total Other Expenses	2,973,314	34.8%	90	
4	(Interest not included)				
5	Deprication Expense	175,594	2%	90	
6	Total Expense				6,829,677 79.8
7	Profit Before Cor'p Tax				1,713,859
8	and State Gaming Tax				
9	U. S. Corp Tax	610,750	7.1%	90	
10	Nevada Gaming Tax	318,123	3.7%	90	928,873 10.8
11	Net Profit After Taxes				\$ 784,986 9.1
12					
13					
14					
15		APPLICATION OF FUNDS			
16					
17	Net Profit After Taxes				784,986
18	Add back Deprication(Non Cash)				175,594
19	Total Cash Avilable				\$ 960,580
20					
21	Indebetedness	\$1,431,958			
22					
23	Loans 1-10 Years				
24	Payment on Principal 1966	676,319			
25	Interest on Debt. 1966	101,437			
26					
27	Total Debt Payment 1966				777,756
28					
29	Balance Cash Avilable				\$ 182,824
30					
31					
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	Initials	Date
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CASINO D

COLUMN WRITE @					
	1	2	3	4	5
	1966				
1	Total Income All Dept's				\$6,437,499 100%
2					
3	Expenses				
4	Total Wages All Dept's		2,607,524 40.5%	90	
5	Total Other Expenses		2,699,706 41.9%	90	
6	(Interest Not included)				
7	Depreciation Expense		306,899		
8	Total Expenses				5,614,129 87.2%
9	Profit before Corp. Tax				823,370
10	and State Gaming Tax				
11	U. S. Corp Tax		292,271 4.5%	90	
12	Nevada Gaming Tax		178,607 2.8%	90	470,878 7.3%
13	Net Profit				352,492 5.5%
14					
15					
16					
17	Net Profit After Taxes				352,492
18	Add Back Depreciation (Non Cash)				306,899
19	Total Cash Available				659,391
20					
21	Indebtedness	\$2,520,617			
22	To Liquidate	6 1/2 Yrs.			
23					
24	Payment on Principal 1966		394,365		
25	Interest on Dept 1966		143,720		
26	Total Debt				538,058
27					
28	Balance Cash Available				121,306
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CASINO E

COLUMN WRITE @	1	2	3	4	5
	1966				
1	Total Income All Sources				\$2,338,355/00 90
2					
3	<u>Expenses</u>				
4	Total Wages All Dept's		1,155,636	49.4 %	
5	Total Other Expenses		1,147,688	49.	
6	(Interest Not Included)				
7	Depreciation Expenses		91,818	3.9 %	
8	Nevada Gaming Tax		66,130	2.8 %	
9	Total Expenses				\$2,461,272/00 90
10	Net Loss on Operation				(122,917) 90
11					
12					
13					
14					
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APPLICATION OF FUNDS

17	Loss from Operation				(122,917)
18	Federal Income Tax Refund				94,285
19	Add Back Depreciation				91,818
20	Total Cash Available				63,186
21					
22	Debt	\$1,487,205			
23					
24	Payable	1 to 18 Yrs.			
25	Principal Payment 1966		159,883		
26	Interest Payment 1966		50,981		
27	Total Debt Payment				210,864
28	Deficit				(\$ 147,678)
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	Initials	Date
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Approved By		

CASINO F

82

COLUMN WRITE	1966				
	1	2	3	4	5
1	Total Income All Dept's				\$ 4,149,860 100%
2					
3	<u>Expenses</u>				
4	Total Wages, All Dept's		1,806,388 43.5%		
5	Total All Other Expenses		1,587,970 38.3%		
6	(Interest Not Included)				
7	Depreciation Expenses		288,987 7%		
8					
9	Total Expenses				3,683,345 88.9%
10	Profit Before Corp. Tax				466,515 11%
11	and Nevada Game Tax				
12	U. S. Corp. Tax		60,243 1.5%		
13	Nevada Gaming Tax		341,008 8.2%		401,251 9.7%
14	Net Profit After Tax				65,264 1.5%
15					
16		<u>APPLICATION OF FUNDS</u>			
17					
18	Net Profit After Tax				65,264
19	Add Back Depreciation				288,987
20	Total Cash Available				354,251
21					
22	Debts	\$3,480,000			
23	Payable	10 to 20 Yrs.			
24	Payment on Principal 1966		165,083		
25	Interest on Debt 1966		138,308		
26					
27	Total Debt Payment 1966				303,391
28					
29	Balance Cash Available				50,860
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	Initials	Date
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CASINO G

83

COLUMN WRITE	1	2	3	4	5
	1966				
1	Gross Income All Sources				\$ 15,038,777 100%
2					
3	Expenses				
4					
5	Total Wages All Dept,s	7,268,591	48.2%		
6	All Other Expenses	4,543,251	30.2%		
7	Total Expenses				11,811,842 78.5%
8	(Before Corp Tax & Nev. Gaming Tax)				
9					
10	Net Before Tax				3,226,935
11	U. S. Corp Tax	981,000	6.5%		
12	Nevada Gaming Tax	991,422	6.6%		
13	Total Taxes				1,972,422 13.7%
14	Profit After Tax				\$1,254,513 8.4%
15					
16					
17		<u>APPLICATION OF FUNDS</u>			
18					
19	Profit After Tax				1,254,513
20	Add Back Depreciation				1,116,659
21					2,371,172
22	Notes & Contracts				2,389,459
23	Per Year				
24					
25	Deficit				(18,287)
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	Initials	Date
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CASINO H

84

	1	2	3	4	5	
COLUMN WRITE						
	1966					
1	Total Income - All Sources				11,181,636	100 %
2						
3	Total Wages All Dept's.	5,145,737	46.9 %			
4	Total Other Expenses	3,524,642	31.5 %			
5	Deprication Expenses	75,459	.7 %			
6						
7	Total Expenses				8,745,838	78.2 %
8	Net Profit before Corp. Tax				2,435,798	21.8 %
9	And State Gaming Tax					
10	U. S. Corp. Tax	940,009	8.4 %			
11	State Gaming Tax	460,145	4.1 %			
12	Total Taxes				1,400,154	12.5 %
13	Net Profit After Taxes				1,035,644	9.3 %
14						
15		APPLICATION OF FUNDS				
16						
17	Net Prfit After Taxes	1,035,644				
18	Add Back Deprication	75,457				
19						
20	Total Cash Available				1,111,101	
21	Less					
22	Capital Assets Acquired	1966			56,955	
23	Dividends Distributed				800,000	
24						
25	Balance Cash Surplus				254,146	
26	Added to Working Capital					
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GEORGE M. DICKERSON, CHAIRMAN
HENRY W. BERRUM, MEMBER
NORMAN D. BROWN, MEMBER
SAMUEL M. DAVIS, MEMBER
GEORGE W. VON TOBEL, MEMBER

STATE OF NEVADA
NEVADA GAMING COMMISSION
CARSON CITY, NEVADA 89701



EDWARD E. BOWERS
EXECUTIVE SECRETARY

GAMING POLICY BOARD
GOVERNOR PAUL LAXALT, CHAIRMAN

March 21, 1967

*Distributed at 3/21/67
Tax. Com. mtg., by
E. & Bowers, C*

Honorable James I. Gibson
Chairman, Committee on Taxation
Nevada State Senate
Carson City, Nevada

85

Dear Senator Gibson:

It is our understanding that the Senate Taxation Committee is now considering a flat tax rate to be applied to all slot machines in the "restricted" category (on those establishments having 15 or less machines).

Since the Nevada Gaming Commission will no doubt be held responsible for the collection of these fees, which we understand are in lieu of percentage fees now in existence, we have attempted to explore the administrative procedures involved, and thus we offer the following as suggestions for consideration when preparing appropriate legislation:

- 1) That fees shall be collected on a quarterly basis and will become due and payable on or before the 25th day of the month preceding the calendar quarter in which the machines are to be operated. This would facilitate the payment of quarterly fees in advance.
- 2) Those locations approved for a gaming license within a calendar quarter, shall be charged the full quarterly fees for the number of slot machines approved prior to the issuance of the gaming license.

If any licensee desires to enlarge his operations during a calendar quarter, he shall submit with his application for addition of slot machines the full quarterly fees for the number of slot machines for which he desires a license and shall be entitled to a credit thereon for quarterly fees he may have previously paid under this section for the same calendar quarter for a lesser number of slot machines. Due to the seasonal variance within the industry, it is generally recognized that establishments desire to increase their gaming operations during the summer months and reduce the number of slot machines in play during the winter season.

- 3) A license fee payable pursuant to this section shall be based upon the entire number of slot machines so operating or to be operated and shall be paid by the licensee(s) of the location whether or not the slot machines are

March 21, 1967
Honorable James I. Gibson
Chairman, Committee on Taxation
Page 2

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owned by a "slot machine operator" as defined in Regulation 1.050, subsection 15. In many instances, numerous slot machine operators place slot machines into operation in a singular location; thus it becomes necessary to dovetail several individual reports for one location. Therefore, this provision would place the responsibility of reporting and payment of fees on each location licensee and would eliminate administrative problems created by each slot machine operator's reporting separately. We are also informed that the State Gaming Control Board held meetings with various slot machine operators within the Las Vegas area who seem to be in accord with the flat rate concept.

4) Any licensee failing to pay the license fee provided for in this section on or before the 25th day of the month preceding the calendar quarter in which slot machines are to be operated, shall pay in addition to such license fee a penalty of not less than \$25 or 25 per cent of the gross amount due, whichever is greater. This section is consistent with the present penalty provided for untimely filing of quarterly reports.

Hopefully, the foregoing will be helpful to you when considering this legislation.

Very truly yours,


Edward E. Bowers
Executive Secretary

EEB/lb

LEGISLATION ON GAMING IN NEVADA

28

To Make life more full and human for all Nevadans:

- 1.No gaming license will be issued for any premises wherein groceries & drugs are sold for consumption by the general public. Yes (28); No ()
- 2.No gaming establishment shall offer any prize, emolument, reward, or enticement for patrons to cash their payroll or salary check in the establishment. Yes (28); No ()
- 3.Implementing the recommendations of the Lybrand report of Dec.16, 1966, Bulletin #68A:
 "The industry can bear some increase in gaming tax rates. Our projections indicate that an increase in the rate of gaming taxes:

25% increase: industry would earn about 12% a year on capital. Yes (17); No ()

50% increase: industry would earn about 11% a year on capital. Yes (6); No ()

75% increase: industry would earn about 10% a year on capital. Yes (5); No ()

"Opportunities do exist for improvement, both to minimize the chance of skimming, and to provide for better management of the affairs of the industry."

"A program to achieve these improvements calls for the following action:

"Establishment and enforcement of standards for better controls within the licensee organizations, particularly those controls which affect the handling of money and its equivalent." Yes (28); No ()

"Require licensee to adopt uniform methods of reporting their financial results. (This is common in most other regulated industries.) Yes (28); No ()

862

Presented @ 3/21/67 mtg. of Tax Com. by Rev. Felix Manley.

Presented to 3/21/61
Sen. Tax. Com. mtg.
by Rev. Felix Manby

March 19, 1967

We the undersigned are in full agreement with S.B. 399 which states:
"No license may be issued to any person, firm, partnership or corporation to operate any game or slot machine on a premises where the primary business conducted thereon is the sale of groceries, drugs or sundry items. This subsection does not require the cancellation or prevent the renewal of any license in force on the effective date of this act."

We petition for the passage of S.B. 399: 7

Donald K. Johnson
Marilyn J. McHugh
D.W. McHugh
M.W. Olyard
R.L. Sander
Donald L. Black
Gaye Black

March 5, 1967

We the undersigned, members of St. Paul's Episcopal Church in Sparks, Nevada, recommend that legislation be enacted by the Nevada State Legislature which will provide that:

1. No gaming license will be issued for any premises wherein groceries and drugs are sold for consumption by the general public.
2. No gaming establishment shall offer any prize, emolument, reward, or enticement for patrons to cash their payroll or salary check in the establishment.
3. Implement the recommendations of the Lybrand report issued December 16, 1966 by the Legislative Counsel Bureau, particularly number four, on pages 13 and 14 of the Summary, No. 68A.

Name

Name

C.R. Longwell
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