

NEVADA LEGISLATURE - 54TH SESSION

SENATE TAXATION COMMITTEE

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Minutes of Meeting Held
March 24, 1967

The 21st meeting of the Senate Committee on Taxation was called to order Friday, March 24, 1967, at 11:20 a.m., in Committee Room 50, State Capitol, by the Chairman, Senator James I. Gibson.

All committee members were present except Senator Dodge, who joined the meeting at 11:25 a.m.

Also present were:

Mr. Cy Ryan, Newsman
Legislative Counsel Russ McDonald
Ken Benson, Legislative Counsel Bureau page

The Chairman called for consideration of the following bills:

S.B. 208: Eliminates payment by taxpaying electors of ad valorem taxes on personal property in general improvement district. Introduced by Senator Slattery.

The Chairman stated that Mr. McDonald had told him that a related bill is in the Judiciary Committee and that it would be desirable for both bills to be in that committee.

✓ DISPOSITION: There was general agreement that this bill should be rereferred to the Committee on Judiciary.

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

✓ DISPOSITION: Senator Slattery moved, "Kill it." Senator Swobe seconded. Discussion. The motion passed unanimously.

Senator Dodge joined the meeting (11:25 a.m.).

S.B. 300: Provides that assessments for Las Vegas Valley Water District constitute liens coequal with lien of general taxes and for collection of such assessments. Introduced by Clark County Delegation.

Mr. McDonald gave the background of this legislation and read a letter from bond counsel for the Las Vegas Valley Water District, recommending passage of this legislation.

DISPOSITION: Senator Dodge moved that the committee pass the bill out. Senator Slattery seconded. The motion passed unanimously.

S.B. 301: Provides for tax on itinerant inventories offered for sale within the State. Introduced by Clark County Delegation.

Mr. McDonald said this bill had been requested by Clark County Assessor Bilbray, and read a letter from Mr. Bilbray explaining why the legislation was being requested. The Chairman then read three letters he had received in opposition to the bill. (Senator Slattery left at 11:32 a.m.)

✓ DISPOSITION: Senator Dodge moved, "Deep six it." Senator Swobe seconded. The motion passed unanimously.

S.B. 304: Permits county assessor to inspect property or arbitrarily to increase valuation if property owner's report of property does not contain actual value. Introduced by Clark County Delegation.

Mr. McDonald read a letter from the Clark County Assessor requesting this legislation. Discussion.

DISPOSITION: By general agreement, the bill was given back to Mr. McDonald to check out more fully as to whether the Assessor may already have the authority this bill would give him.

S.B. 463: Allows person who acquires interest in parcel of real property which is taxed as part of larger parcel to remove lien on smaller parcel. Introduced by Senator Pozzi.

DISPOSITION: The committee agreed to have Senator Pozzi come in to explain the bill.

S.B. 360: Permits payment of delinquent property taxes up to time of sale; makes statute retrospective concerning reconveyance of lands formerly conveyed to county. Introduced by Senator Swobe.

Both Senator Swobe and Mr. McDonald said this was a poor bill that does not accomplish what it should. Mr. McDonald said the law was amended in 1957 to take care of a specific situation in Clark County. The Supreme Court of Nevada ruled in that case that that statute could not act retrospectively. This bill attempts to make the 1957 amendment act retrospectively. But this bill is faulty, too. Mr. McDonald recommended that it be killed and that the law be put back to what it was before the 1957 session.

✓ Senator Swobe moved that the bill be killed; Senator Fisher seconded. The motion passed unanimously.

The Chairman announced that the slot machine operators would be coming in Monday to talk to the committee.

The meeting adjourned at 11:55 p.m.

Respectfully submitted,

Louise Glover - Secretary

I certify that the foregoing minutes are correct.

Senator James I. Gibson - Chairman