

NEVADA LEGISLATURE - 54TH SESSION
SENATE TAXATION COMMITTEE

Minutes of Meeting Held
March 7, 1967

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The tenth meeting of the Senate Committee on Taxation was called to order at 4:00 p.m., Tuesday, March 7, 1967, in Committee Room 56, State Capitol, by Chairman Gibson.

All committee members were present except Senators Brown and Fisher, who joined the meeting at 4:15 and 4:30, respectively.

Also present were Mr. Art Wood of Incline Village, and a Mr. and Mrs. Jack Crom (sp.?).

The following bills were considered:

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

Mr. Wood explained that the purpose of the bill was to eliminate personal property from taxation in a general improvement district and place such district in the same category as a fire district, i.e., outside the \$5 constitutional limit for ad valorem taxes. He stated there is an Attorney General's ruling, some 15 or 20 years old, that if personal property is subject to tax, an improvement district, or fire district, would come within the \$5 ad valorem limitation. Lengthy discussion followed between Mr. Wood and the committee members. (Senator Brown entered the meeting during the discussion.)

Mr. Crom, speaking as a taxpayer, objected to the bill, stating that the responsibilities of taxpayers for improvement districts should be cut down, rather than expanded.

DISPOSITION: The Chairman told Mr. Wood the committee would discuss the bill further with Russ McDonald.

(At this point Mr. Wood and Mr. and Mrs. Crom left the meeting.)

S.B. 25: Prescribes taxation of patented mining claims when used for purposes unrelated to mining. Introduced by Senator Titlow.

The Chairman said he had checked out the language of this bill with Russ McDonald, and it was o.k. The

members asked if a "Do pass" motion was needed on the bill, but he said it was not, as this had been taken care of at the March 2 meeting. (At that time agreement was reached by committee members to include an amendment requested by livestock interests of southern Nevada.)

S.B. 221: Includes all taxable personal property in basis for levy of tax in county fire protection districts. Introduced by Senator Dodge.

Senator Dodge said he had checked with the Southern Pacific people, who had questioned him about this bill, and had shown them the correspondence on it (See minutes of March 2, 1967), and they have no objection to the bill. Senator Dodge recommended its passage.

DISPOSITION: Senator Slattery moved, "Do pass"; Senator Christensen seconded; the motion passed unanimously.

S.B. 110: Provides for taxation of real estate belonging to State of Nevada. Introduced by Senators Farr and Pozzi.

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DISPOSITION: Senator Slattery moved, "Kill it." Senator Brown seconded the motion; it passed unanimously.

(Senator Fisher joined the meeting at this point.)

S.B. 50: Adopts Multistate Tax Compact. Introduced by this committee.

Discussion.

DISPOSITION: The Chairman asked Senator Swobe to have Howard Gray, Reno, come in and discuss the bill with the committee.

S.B. 231: Requires filing of official plats of local governments with county recorder, assessor, and Nevada Tax Commission. Introduced by this committee.

The Chairman stated the bill was introduced at the request of the Nevada Tax Commission. Discussion followed, centering on whether or not reproduction of plats would place too heavy a burden on the

smaller counties that might not have reproduction equipment available for the job.

DISPOSITION: The Chairman asked Senator Dodge to have Ernie Newton of the Nevada Tax Commission come in and discuss this bill with the committee.

S.B. 347: Provides for payments in lieu of taxes where state-owned real estate is substantial in proportion to total real estate in county. Introduced by Senator Pozzi.

*Noted in
Slattery
1967*

Disposition: Senator Slattery moved, "Kill the bill." Senator Brown seconded the motion; it passed unanimously.

Senator Dodge then said that one matter the Legislature might explore along the line was relief for the schools in Ormsby County. Senator Gibson said that data prepared in a previous session indicated there was a tremendous burden when property went off the rolls, but since that time the taxable property that has come in has more than offset the initial burden.

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.

Senator Swobe said the bill had been requested by Ed Hale. Discussion by members.

DISPOSITION: The Chairman asked Senator Swobe to have Ed Hale, Reno, appear before the committee to discuss the bill.

(At this point, Senator Slattery left the meeting.)

The Chairman told the members that committee consideration of the two cabaret bills, S.B. 134 and S.B. 162, would be held up until the committee receives a third cabaret bill that is coming in.

S.B. 15: Provides financial support for school districts by revising state aid formula, requiring uniform assessment of property, and imposing sales tax. Introduced by this committee.

The Chairman announced that there would be a hearing on this bill on Thursday, March 9. Senator Dodge outlined procedures to be followed in conducting the hearing.

S.B. 349: Provides for tighter financial control of gaming operations. Introduced by this committee.

The Chairman pointed out that the committee needs to know more about this bill.

DISPOSITION: The following persons are to be asked to appear before the committee:

Ed Bowers, Executive Secretary, Nevada Gaming Commission, Carson City

Charles Munson, Executive Director, Gaming Association Industry of Nevada, Inc., Reno

Robbins Cahill, Nevada Resort Association, Las Vegas

Ed Olson, former Secretary, Gaming Control Board, Carson City

Deputy Attorney General Winn, Carson City.

(Senator Swobe left the meeting at this point.)

Senator Dodge and Senator Brown discussed various problems with relation to the school bill (S.B. 15), particularly with reference to special treatment for mentally retarded students and to problems in Lincoln and Mineral Counties. The desirability of getting away from the Peabody formula for schools and going to ADA was agreed upon between the two.

(Senator Gibson left the meeting at 5:10 p.m., during the course of this discussion, and Vice Chairman Brown automatically became Chairman.)

The meeting adjourned at 5:15 p.m.


Louise Glover - Secretary

I certify that the foregoing minutes are correct.

Senator James I. Gibson
Chairman