

Assembly

MINUTES OF MEETING - COMMITTEE ON TAXATION - ASSEMBLY 55TH SESSION,
FEBRUARY 19TH, 1969

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Present: Hafen, Young, Getto, Smith, Espinoza, Hilbrecht, Tyson

Absent: Schouweiler, Swackhamer

Guests: Ernest L. Newton, Nevada Taxpayers Association

Meeting was convened by Chairman Hafen at 8:00 am and first item on the agenda was discussion of AJR 3.

No action was taken.

Chairman Hafen next brought up AJR 9 for discussion, a resolution which proposed to amend Nevada constitution to allow imposition of estate tax not to exceed credit allowable under federal law.

Chairman suggested that they ask Russell McDonald or one of the staff to come and meet with the Committee and discuss this matter.

No action other than the above suggestion was taken.

Discussion was next held on AJR 14 which proposes an amendment to Section 1 of Article 10 of the Nevada Constitution, by requiring the legislature to exempt inventories of merchants and household property from the ad valorem property tax.

Chairman Hafen asked Committee if they wanted this postponed indefinitely.

Mr. Young suggested that they get the bill drafters in and introduce another resolution combining the ideas that had been discussed.

Chairman stated that he thought that this was the way it should be done.

No action taken on AJR 14 other than this.

AJR 15 was discussed next which is a resolution to amend Section 1 of Article 10 of the Constitution by exempting from taxation the personal property of retailers, wholesalers, manufacturers, farmers and livestock raisers which is inventory held for sale in the ordinary course of business.

Committee decided to postpone action AJR 15.

Mr. Young moved to postpone action on AJR 4, 5, 14, 15 and 25.

Mr. Hilbrecht seconded the motion.

Motion unanimously passed.

Short discussion followed on AJR 11, a proposal to amend section 1 of article 10 of the Constitution, relating to taxation, by prohibiting a personal income tax.

No action taken.

AJR 20 was discussed next. This joint resolution proposes to amend constitution to provide for assessment of agricultural land according to value for agricultural purposes only.

Mr. Smith stated that the ad valorem and the personal property tax is an improper tax method and there is no reason for it in this day and age.

Chairman Hafen stated that Arizona has a new act concerning agricultural zoning and he would suggest that Committee postpone this and get further information on it.

Mr. Young asked if the Committee thought the voters would appreciate this act.

After further discussion Mrs. Tyson moved that AJR 20 be deferred to see if a bill could be found that would accomplish the same purpose that was already existing.

Getto seconded the motion.

Motion carried unanimously.

Chairman said why not see if Bilbray, Burne and Mr. Nickson could meet with Committee for that purpose.

Mr. Young added that he thought it would be a good idea to get Mr. Newton.

AB 151, the summary of which is that it exempts Pittman Women's Club from ad valorem taxes, was next brought up for discussion. This act was introduced by Smith, Espinoza and Reid.

Mr. Smith explained in detail about the Pittman Women's Club and their very fine and worthwhile activities and why they should be exempt.

Mr. Smith made the motion that AB 151 be set aside to be discussed with members of the Tax Commission.

Motion seconded by Mrs. Tyson.

Motion passed unanimously.

Next AB 154 which provides for distributing of certain gaming taxes to county of origin was discussed. No action taken.

Mr. Young stated that he had a bill here that is the same except that his bill does not remove the natural resources exemption. He stated that he had a second bill in process also concerning this.

Mr. Hilbrecht suggested that he have ten copies reproduced, and passed around so that Committee members could study them thoroughly.

Chairman Hafen stated that he thought Committee should compare these tomorrow. No other action taken.

Committee agreed.

BDR 12-49 was next discussed, a resolution that desert lands be available to residents only.

Getto made motion that BDR 12-49 not be introduced and postponed indefinitely.

Motion seconded by Young.

Motion carried unanimously.

Getto moved that BDR 32-95 be introduced by Committee.
Seconded by Young.
Passed unanimously.

It was moved to introduce BDR 32-96, 32-85, 32-86 and the rest of the BDR Bills.

Motion was seconded.

Motion passed unanimously.

Meeting adjourned as the Assembly was about to start its session.