

Senate
COMMITTEE ON TAXATION

Minutes of Meeting -- April 15, 1969

Committee members present: James Gibson, Chairman
 Carl F. Dodge
 Mahlon Brown
 Coe Swobe
 M. J. Christensen
 James Slattery
 Marvin L. White

Also present were:

Roy Nickson	Nevada Tax Commission
Homer Rodriguez	Ormsby County Assessor
Don Peckum	Washoe County Assessor
Senator Young	

Press representatives

Chairman Gibson called the meeting to order. Several bills were under consideration:

SB-524 Proposed by Senator Swobe.
 Changes due date of cigarette excise tax remittances.

Senator Swobe pointed out that the effect of this bill is to move the date up 15 days, and stated that the Tax Commission had given its okay on this. Following discussion, Senator Brown moved Do Pass, seconded by Senator Slattery. Vote for passage was unanimous.

SB-525 Proposed by Senator Swobe.
 Exempts Nature Conservancy from certain taxes.

Senator Swobe commented on this bill, which was followed by committee discussion. Senator Dodge moved Do Pass, seconded by Senator Slattery. Vote for passage was unanimous.

SB-329 Proposed by Senators Young, Farr, Pozzi, Harris, Slattery,
 Hug, Manning, Herr and Titlow.
 Enacts tax upon soft drinks and soft drink syrups for
 park purposes.

Senator Young passed out copies of "Nevada Looks Ahead," for the committee to refer to concerning the parks in Nevada. Senator Young then stressed that he felt this was important enough that it should be taken to the people, and that the committee approve a bill which would authorize a bond issue to be committed to the people to see whether or not they wish to see the state money go for the purpose of acquiring property. This was followed by discussion regarding the limit to be put on the bond issue. It was decided that this bill should be referred to the Finance Committee for consideration.

SB-380 Proposed by Senator Farr.
Allows certain exemptions from vehicle privilege tax.

Chairman Gibson suggested that this bill be held until Senator Farr could be heard on it.

SB-422 Proposed by Committee on Federal, State and Local Governments
(By request).
Imposes a county-of-origin sales and use tax.

Following discussion on this bill Senator Swobe moved to hold indefinitely, seconded by Senator Dodge. Vote for this action was unanimous.

SB-473 Proposed by Clark County Delegation.
Provides for taxation of certain electric light and power companies.

Chairman Gibson stated that the areas involved in this legislation (Nye and Esmeralda) are now in agreement. He said that an amendment was needed on page 2, line 8, changing "5" percent to "15" percent. Mr. Nickson of the Nevada Tax Commission was present and discussed various aspects of this legislation with the committee.

Senator Dodge moved Amend and Do Pass, seconded by Senator Swobe. Vote for passage was unanimous.

SB-386 Proposed by Senator Fransway.
Exempts property of Eureka Water Association from taxation.

Chairman Gibson asked the committee whether or not they wished to "revive" this bill. Senator Swobe moved to revive, seconded by Senator Dodge. Vote for this action was unanimous.

Chairman Gibson then outlined the needed amendments. Following discussion Senator Swobe moved Amend and Do Pass, seconded by Senator Dodge. Vote for passage was unanimous.

AB-776 Proposed by Committee on Taxation.
Exempts certain life insurance policies and annuity contracts from premium tax.

Chairman Gibson explained that this bill ties in with another one which had been previously passed allowing University professors to enter into a private retirement program. They had to have this legislation in order to implement the other bill already passed.

Senator Swobe moved Do Pass, seconded by Senator Christensen. Vote for passage was unanimous.

AB-309 Proposed by Committee on Agriculture.
Excludes special tax for certain owners of bee stands.
Executive estimate of cost: None.

Following discussion Senator Dodge moved Do Pass, seconded by Senator Brown. Vote for passage was unanimous.

AB-423 Proposed by Mrs. Tyson.
Provides for submission at next general election of question proposing a permissible deduction from the gross receipts of a retailer for purposes of the sales and use tax of debts owed by an adjudicated bankrupt during the period of adjudication.

The committee decided to hold action on this bill until Mrs. Tyson could be called in for clarification purposes.

AB-546 Proposed by Committee on Taxation.
Eliminates casino entertainment tax on admissions.

Chairman Gibson stated that this bill is directed at the movies shown at the Sahara Tahoe where they are charging admission and collecting a casino entertainment tax. Following discussion it was decided to hold this bill until Mr. Ashworth could be consulted.

AB-632 Proposed by Clark County Delegation.
Provides that certain license taxes are liens and are held in trust.

Chairman Gibson explained the purpose of this bill, which was followed by discussion.

Senator Christensen moved Do Pass, seconded by Senator Dodge. Vote for passage was unanimous.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Patricia F. Burke

Patricia F. Burke,
Committee secretary