

**Senate**  
COMMITTEE ON TAXATION

Minutes of Meeting -- April 17, 1969

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

Others present were:

Dave Henry                              Clark County Manager  
Hal Smith                                Assemblyman

Press representatives

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

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

Senator Slattery moved to hold indefinitely, seconded by Senator Dodge. Vote for this action was unanimous.

AB-151            Proposed by Messrs. Smith, Espinoza and Reid.  
                         Exempts Pittman Women's Club from ad valorem taxes.

Mr. Smith explained that most of the property involved in this club has been turned over to the City of Henderson for recreation purposes, with the exception of a small meeting house. This club is a non-profit organization -- they don't have any money, but they do use the grounds and the building as a community project. On questioning from Chairman Gibson, Mr. Smith said that there was no way at the present time that this would be deeded over to the city. Following discussion, it was decided to hold action on this for further study.

AJR-14            Proposed by Mr. Smith.  
                         Proposes constitutional amendment to exempt inventories of merchants and household property from ad valorem property tax.

Mr. Smith gave some of the background on this bill, stating that it is an extremely difficult tax to assess, as well as being inequitable. Senator Dodge concurred that this is not being uniformly and equitably assessed.

Following discussion, Senator Slattery moved Do Pass, seconded by Senator White. Vote for passage was unanimous.

AJR-5 Proposed by Mr. Lowman.  
Proposes constitutional amendment to add certain exemptions from taxation.

There was extensive committee discussion regarding this bill, and comments from Mr. Smith as to the intent.

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

AB-780 Proposed by Committee on Taxation.  
Revises budget procedures for local governments; provides method for adjustment of property tax rates to meet constitutional limitations.

Chairman Gibson reminded the committee that there had been discussion on this bill in the meeting of April 16, 1969, but no action had been taken.

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

AB-694 Proposed by Committee on Taxation.  
Permits use of affidavit of mailing to affirm timely notice to delinquent taxpayers. Executive estimate of cost: None.

Chairman Gibson stated that this was a "housekeeping" bill, and explained the intent.

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

SB-513 Proposed by Clark County Delegation.  
Revises laws pertaining to the use of property owned by federal, state and local governmental agencies.

Chairman Gibson said that this proposal had grown out of the situation at the test site and the implication on the economy of the operation and the concern of the loss to economy. A court case on part of it is in process now, and although this doesn't affect the court case, they are anxious to have it spelled out in the future.

Mr. McDonald explained the purpose of this legislation and the findings of his investigation. There was extensive committee discussion in this regard.

Senator Dodge moved Do Pass, seconded by Senator White. 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.

The committee decided to hold action on this bill depending upon what was done with other allied bills in the tax package.

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.

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

AB-360 Proposed by Committee on Taxation.  
Clarifies methods and procedures involved in valuation and assessment of property. Executive estimate of cost: None.

This bill was discussed at length in the Taxation Committee meeting of April 16, 1969. Senator Dodge referred to the letter Mr. Nickson had submitted to the committee at that time regarding all other factors in evaluating property besides the replacement cost. Mr. McDonald said that he would take care of the needed amendments, after which the bill would be further considered by the committee.

There being no further business, the meeting was adjourned.

Respectfully submitted,

*Patricia F. Burke*

Patricia F. Burke,  
Committee secretary