

Senate  
COMMITTEE ON TAXATION

Minutes of Meeting -- April 19, 1969

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

Others present were:

Lincoln Liston Department of Education  
Proctor Hug Senator  
Emerson Titlow Senator  
Roy Nickson Nevada Tax Commission  
F. W. Farr Senator

Press representatives

Chairman Gibson called the meeting to order at 10:30 A.M. There were several bills under consideration.

SB-537 Proposed by Senator Hug.  
Provides for special election to increase sales and use tax.

Chairman Gibson stated that there was a needed amendment to this bill deleting the portion concerning the University, to which Senator Hug concurred.

Senator Dodge offered the possibility that in one referendum (so it wouldn't go back to the people) of one-half cent in the next biennium and another one-half cent the following biennium -- which by the same line of reasoning would be one-half cent of additional sales tax revenue earmarked for education going into the next biennium. This would amount to \$6,000,000 available for actual salaries and would permit roughly an increase of \$1,000 on the salary schedule, assuming 6,000 teachers at the time, and then you would have the following biennium another like or greater amount to put in. He felt this would also give a better chance for public support in an election.

Following committee discussion, it was decided that a new bill should be written, incorporating this one (SB-537).

At this time the meeting was adjourned until 1:30 P.M. this same date.

(1:30 P.M., April 19, 1969.)

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

Chairman Gibson went over the proposed amendments to this bill which would restore the original language. There was extensive discussion in this regard. Senator Dodge moved Amend and Do Pass, seconded by Senator Swobe. Vote for this action was unanimous.

AB-514 Proposed by Committee on Taxation.  
Amends law relating to taxation of mobile homes and requires district attorney to commence action on certain tax delinquencies.

Senator Dodge stated that about four years ago they had spent an enormous amount of time and review on how would be the best way to handle the problem of taxation on a mobile home. There are some constitutional questions in this regard under Nevada law. One of the main concerns was the question of what to do when wheels are taken off mobile homes and used as a residence. He then suggested that the committee call in Mr. McDonald for clarification.

There being no further business, the meeting was adjourned.

Respectfully submitted,

*Patricia F. Burke*

Patricia F. Burke,  
Committee secretary