

**Senate**  
COMMITTEE ON TAXATION

Minutes of Meeting -- April 20, 1969

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

Also present were:

Curt Blyth	Nevada Municipal Association
Russ McDonald	Legislative Counsel Bureau
Dave Henry	Clark County Manager
Art Trelease	City Manager of Las Vegas
Charles Brechler	Managing Engineer, Washoe County

Press representatives

Chairman Gibson called the meeting to order. The first bill to be considered was as follows:

SB-516      Proposed by Committee on Taxation.  
   Permits counties to pledge motor vehicle fuel taxes  
   and increase rate of county motor vehicle fuel taxes.

Chairman Gibson stated that this bill had been requested by both Washoe and Clark counties. Senator Swobe said that in regard to Washoe County they won't be needing this increase until two years from now. There was committee discussion in this regard.

Senator Brown moved Do Pass, seconded by Senator Slattery. Vote for passage 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 repeated his testimony from the meeting of April 19, 1969 regarding this bill, and questioned Mr. McDonald as to his knowledge concerning this proposal. Mr. McDonald said that his main concern was what is the difference legally between personalty and realty as "anything that is affixed to the land." He felt that merely taking the wheels off of mobile homes and putting them on concrete blocks or jacks, defies the tradition of a house, et cetera. The bill came from the County Assessor's office of Clark county, and their request had been patterned after the Arizona statute. Mr. McDonald further said that he felt this was a drive

in order to increase the revenues (irrespective of whether or not they are collecting on personal property). Committee discussion followed. It was decided to hold action on this for further information.

AB-796 Proposed by Committee on Taxation.  
Provides for delay in adopting formula for apportionment of taxes to local government where formula is based on population.

Chairman Gibson pointed out that this is a "clarifying" bill, which specifies the date when census figures shall become effective for the apportionment of taxes and that there had been more taxes tied in on the population basis.

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

AB-777 Proposed by Committee on Taxation.  
Enacts Douglas County Lodgers Tax Law.

Mr. McDonald explained that this bill had resulted from an agreement between the motel operators at Lake Tahoe and the county commissioners, to work out something without falling into the Fair and Recreation Act. They are definitely after an airport improvement fund and secondly, recreation facilities. The county commissioners and the district attorney had advised Mr. McDonald that this would, in fact, give them a room tax equivalent to what the other counties pay reserved for those two purposes -- airport improvement or recreational facilities.

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

There being no further business, the meeting was adjourned.

Respectfully submitted,

*Patricia F. Burke*

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Committee secretary