

Senate
 COMMITTEE ON TAXATION
 COMMITTEE ON TAXATION

Minutes of Meeting -- April 21, 1969
 5:15 P.M.

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

Also present were:

Russ McDonald Legislative Counsel Bureau
 Assemblyman Tim Hafen

Press representatives

Chairman Gibson called the meeting to order. Under consideration were two bills.

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.

This bill was discussed in Committee on April 20th. Senator Swobe stated that it was mainly directed at the trailer estates and that his assessor (Washoe County) expressed the opinion that he really didn't know why this bill had been presented, since they can now assess the trailers in the way provided for in the bill. On the other hand, the trailer park owners here and in southern Nevada are opposed to the bill because they don't know what it is. Senator Swobe stated that he felt the bill was bad and that there would be problems in tying trailers to real property. Senator Dodge said he felt that the bill was aimed at policing the trailers and keeping track of them regarding assessment.

Mr. McDonald told the Committee that he had drafted the bill at the request of the Clark County assessor and again traced the background of the bill. Senator Swobe interjected that although the measure might be desirable for various reasons in the southern area of the State, it was potentially dangerous for the rest of the State. It was agreed that he would again contact the Washoe County Assessor and get a memo from him on this. Mr. Hafen said it was his personal feeling that no area would be too adversely affected by this, although Dave Henry (Clark County Manager) says it will affect our agreement with Hughes. It was agreed to discuss this bill tomorrow, in the hopes more information can be obtained in that time.

April 21, 1969

SB-398 Proposed by Committee on Transportation.
Requires assessors to provide stickers for campers upon
which property tax has been paid.

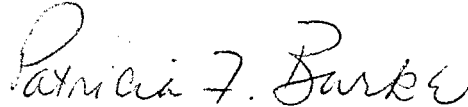
Chairman Gibson stated that this bill has already been passed. It is now necessary to concur or not concur in the Assembly amendments to this bill. He explained that it spells out the difference between "camper" and "travel trailer".

Mr. Hafen spoke briefly regarding the amendment -- which he further delineated as differentiating between the small "tent trailers" with no food storage or cooking facilities and the true "camper." Senator Dodge suggested the public be notified regarding the taxation by informative slips put in with the registration notices.

The Committee was in agreement to adopt the Assembly amendments.

There being no further business, the meeting was adjourned.

Respectfully submitted,



Patricia F. Burke,
Committee secretary