

COMMITTEE ON TAXATION

Minutes of Meeting -- April 21, 1969  
11:15 A.M.

Joint Meeting of Committee on Taxation and Committee on Education

Committee members present:

- James Gibson, Chairman )
- Carl F. Dodge )
- Mahlon Brown )
- Coe Swobe ) Taxation
- M. J. Christensen )
- James Slattery )
- Marvin L. White )
  
- Procter Hug, Sr., Chairman )
- M. J. Christensen )
- Emerson Titlow )
- Marvin L. White ) Education
- F. W. Farr )
- Chic Hecht )
- Len Harris )

Chairman Gibson stated that this meeting was for consideration of SB-548.

SB-548 Proposed by A Joint Committee of Taxation and Education.  
Provides for election to increase sales and use tax.

Chairman Gibson stated that this bill would provide for a proposal on amendment to the sales tax at the general election in 1970. It would provide for a one-half cent increase in the sales tax as of January 1, 1971, and a further one-half cent increase on January 1, 1973. He added that the bill reflects the instruction of both Committees, and then went over the provisions of the bill in detail. He emphasized that the specific money involved would be transferred to the education fund, which would be a continuing fund, no part of which would revert to the general fund. It was also pointed out that the money here involved was in addition to money from the General Fund that goes for educational purposes.

Senator Hug said his only apprehension regarding this measure was that in setting this money up for the schools, there was nothing to stop the State from subsequently lowering the education allocated amount from the General Fund. It was the feeling of the Committees that this would most likely not be the case.

Chairman Gibson pointed out that this bill shows intention that these funds be "earmarked", which is a departure from most legislation. In this regard, Senator Dodge said that he had had a bill killed in the Assembly a few years ago because it was "earmarked," but felt that this should not be a problem with this measure.

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

There being no further business at this time, the meeting was adjourned.

Respectfully submitted,

*Patricia F. Burke*

Patricia F. Burke,  
Committee secretary