

MINUTES OF MEETING - COMMITTEE ON TAXATION - 56TH ASSEMBLY SESSION
February 25, 1971

PRESENT: Kean, Swallow, Smalley, Smith

ABSENT: Lingenfelter, May, Glaser

GUESTS: Mrs. Frazzini, Assemblyman
Curt Blyth, Municipal Association

AJR-25--Memorializes Congress to increase social security benefits for aged.

The Committee discussed the wording of this bill with Mrs Frazzini, the introducer. The intent is not clear and she will study the bill for purposes of rewording and clarifying. Mr. Smith will work with Mrs. Frazzini on AJR-25.

AB-459 - Creates Higher Education Capital Construction Fund with receipts from slot machine tax; authorizes expenditures from such fund only for construction of capital improvement projects for University of Nevada System.

This bill was discussed in conjunction with SJR-10; AB-459 is dependent upon passage by Congress of SJR-10.

Mr. Swallow moved that the Committee Do Pass AB-459; Mr. Smith seconded; motion carried unanimously.

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AB-476 - Repeals County-City Relief Tax Law.

Mr. Smith moved the Committee indefinitely postpone AB-476; Mr Swallow seconded; motion carried unanimously.

AB-382 - Exempts fallout shelters from property taxation.

Commercial buildings already receive federal assistance for installation of fallout shelters--tax relief assistance not justified. Home owners shelters for personal use--also utilized as storage--tax relief assistance also not justified.

Mr. Smith moved AB-382 be indefinitely postponed; Mr. Swallow seconded; motion carried unanimously.

AB-391- Prohibits wholesalers from receiving retail seller's permit.

There is need for some control in this area but this particular bill is too broad in scope. The Committee questioned that this area could be legislated.

It was moved and seconded that AB-391 be indefinitely postponed. Motion carried.

AB-309 - Provides county option tax on sand and gravel operations.

Mr. Mello and Mr. Dini will appear before Committee to discuss this bill.

Mr. Kean asked the Committee Members to consider all the implications of a constitution convention.

Meeting Adjourned.