

MINUTES OF MEETING - COMMITTEE ON TAXATION - 56TH ASSEMBLY SESSION

March 12, 1971

PRESENT: Kean, Swallow, May, Smalley, Glaser, Smith

ABSENT: Lingenfelter

GUESTS: Mr. Ashworth, Assemblyman  
Mr. R. McDonald, Legislative Counsel Bureau  
Mr. J. Lien, Tax Commission

Meeting convened by Chairman 8:45 a.m.

AJR-4 - Requests Congress to call constitutional convention to provide for tax sharing amendment.

Mr. McDonald said if 2/3 of the states adopt a resolution for a constitutional convention, Congress is required to comply. It was his opinion that the convention would be open solely for discussion of the subject resolution. That is why all the resolutions of the various must be exactly uniform in content. Congress will also pass legislation setting up machinery to implement the amendment.

The Committee was concerned that if the amendment passed, distribution to the money derived as result might be made to the states on the basis of population alone. Nevada would not receive very much. This would be a task for our Washington representatives.

Mr. May asked if Nevada adopted the resolution, could they later recind it if they wished. Mr. McDonald said it could be recinded up to the time 2/3 of the states had adopted it and the convention was called.

Mr. Kean was interested in the number of states that had already adopted the resolution. Mr. McDonald will get this information.

AB-361 Mr. Lien, of the Tax Commission, gave a statistical report on the result of AB-361 as amended, should it pass.

Mr. Kean and Mr. Glaser were pleased with the results. Mr. Smith still had some reservations as to its effect on Henderson and Boulder City, which suffer serious losses. Mr. Ashworth said this was the best answer and it eliminates his support for the double 1/2¢ option sales tax.

Meeting adjourned.

AGENDA FOR COMMITTEE ON TAXATION

Date March 12 Time 8:00 A.M. Room 240

Bills or Resolutions to be considered

Subject

TESTIMONY Counsel requested\*

NOTICE OF PUBLIC HEARING

AJR-4

Requests Congress to call constitutional convention to provide for tax-sharing amendment.

SENATOR BROWN
SENATOR MONROE
Mr. McDONALD

\*Please do not ask for counsel unless necessary.

HEARINGS PENDING

Date Time Room Subject

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Results of AB-361 as amended

1/2 Sales Tax

Entity	County/City Relief Tax		Combined Cig/Liq Tax Gain or (Loss) <i>Based on</i>	Net Gain or Loss		Supplemental pursuant to AB 361 (R)		Net effect after AB 361		Ad valorem rate (\$ amt) Available
	3 Qtrs	4 Qtrs		3 Qtrs	4 Qtrs	3 Qtrs	4 Qtrs	3 Qtrs	4 Qtrs	
<u>Churchill County</u>	56,162	74,883	(47,247)	8,915	27,636	-0-	-0-	8,915	27,636	-0-
Fallon	21,999	29,332	(36,350)	(14,351)	(6,918)	14,351	6,918	-0-	-0-	-0-
<u>Clark County</u>										
Boulder City	88,887	118,516	(31,337)	(31,337)	same	18,802	18,802	(12,535)	(12,535)	-0-
Henderson	279,013	372,018	(88,396)	(88,396)	same	53,038	53,038	(35,358)	(35,358)	-0-
Las Vegas	2,140,657	2,854,209	783,684	783,684	same	(340,452)	(288,686)	443,232	494,998	-0-
North Las Vegas	775,036	1,033,382	509,602	509,602	same	(221,118)	(187,497)	288,484	322,105	-0-
<u>Douglas County</u>	150,162	200,215	19,310	169,472	219,525	(8,190)	(6,944)	161,282	212,581	-0-
<u>Elko County</u>										
Carlin	19,048	25,398	(14,299)	4,749	11,099	-0-	-0-	4,749	11,099	-0-
Elko	110,561	147,414	(101,609)	8,952	45,805	-0-	-0-	8,952	45,805	120,378
Wells	15,682	20,910	(23,593)	(7,911)	(2,683)	7,911	2,683	-0-	-0-	-0-
<u>Esmeralda County</u>	3,239	4,319	(9,093)	(5,854)	(4,774)	5,456	4,774	(398)	-0-	-0-
<u>Eureka County</u>	3,985	5,313	(8,161)	(4,176)	(2,848)	4,176	2,848	-0-	-0-	40,580
<u>Humboldt County</u>	28,952	38,603	(22,660)	6,292	15,943	-0-	-0-	6,292	15,943	-0-
Winnemucca	37,250	49,666	(49,074)	(11,824)	592	11,824	-0-	-0-	592	-0-
<u>Lander County</u>	23,404	31,205	(355)	23,049	30,850	-0-	-0-	23,049	30,850	21,007
<u>Lincoln County</u>	7,192	9,589	(24,592)	(17,400)	(15,003)	14,755	14,755	(2,645)	(248)	-0-
Caliente	4,014	5,353	(9,290)	(5,276)	(3,937)	5,276	3,937	-0-	-0-	-0-
<u>Lyon County</u>	45,383	60,511	(27,209)	(27,209)	same	16,325	16,325	(10,884)	(10,884)	-0-
Yerington	14,687	19,582	(21,329)	(21,329)	same	12,797	12,797	(8,532)	(8,532)	-0-
<u>Mineral County</u>	34,962	46,617	(79,912)	(44,950)	(19,401)	44,950	19,401	-0-	-0-	-0-
<u>Nye County</u>	25,834	34,446	(30,545)	(4,711)	(3,901)	4,711	3,901	-0-	-0-	-0-
Gabbs	4,779	6,372	(9,382)	(4,603)	(3,010)	4,603	3,010	-0-	-0-	-0-

Entity	County/City Relief Tax		Combined Cig/Liq Tax Gain or (Loss)	Net Gain or Loss		Supplemental pursuant to AB 361 (R)		Net effect after AB 361		Ad Valorem rate (\$ amt) Available
	3 Qtrs	4 Qtrs		3 Qtrs	4 Qtrs	3 Qtrs	4 Qtrs	3 Qtrs	4 Qtrs	
<u>Carson City</u>	130,277	173,702	34,870	165,147	208,572	(15,209)	(12,897)	149,938	195,675	-0-
<u>Pershing County</u>	9,664	12,886	(22,007)	(12,343)	(9,121)	12,343	9,121	-0-	-0-	-0-
Lovelock	13,815	18,420	(37,224)	(23,409)	(18,804)	22,334	18,804	(1,075)	-0-	-0-
<u>Storey County</u>	6,931	9,241	(5,860)	1,071	3,381	-0-	-0-	1,071	3,381	-0-
<u>Washoe County</u>										
Reno	1,260,256	1,680,341	(397,306)	(397,306)	same	238,384	238,384	(158,922)	(158,922)	269,971
Sparks	418,344	557,792	(110,876)	(110,876)	same	66,526	66,526	(44,350)	(44,350)	-0-
<u>White Pine County</u>										
Ely	66,981	89,308	(83,148)	(16,167)	6,160	16,167	-0-	-0-	-0-	-0-
	46,822	62,429	(57,062)	(10,240)	5,367	10,240	-0-	-0-	-0-	-0-