

*Secretary*

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

April 7, 1971

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

ABSENT: Swallow

GUESTS: Messrs Aarons, Sheehan, Lein, of Tax Commission;  
Mr. Ray Knisley.

SB-426 - Provides remedies for collection of taxes.

*GF*

Mr. Lingenfelter reported this was good law and should have already been in effect. He moved the Committee Do Pass SB-426; Mr. Smalley seconded; motion carried unanimously

SB-616 - Requires interest on delinquent motor vehicle fuel taxes and changes time of distributing certain taxes.

*amendment  
in committee*

This bill on page 1 adds interest to the penalties and on page 2, it distribution of monies collected on a monthly basis. The monthly distribution conforms to distribution on all the other taxes of a like nature that have been acted upon this session.

The Committee agreed to amend SB-616 by adding "May have up to 15 additional days to file such statement, if beforehand he makes written application to the commission and the commission finds good cause for such extension."

Mr. Smith moved to amend and Do Pass SB-616; Mr. May seconded; motion carried unanimously.

SB-476 - Makes technical amendments to law relating to Nevada Tax Commission.

*Killed*

This is a reconsideration--bill now on chief clerks desk. Members of tax commission spoke against the measure. It repeals statutes they do not wish repealed. The Tax Commission now has general control over the revenue collections. This measure would repeal that. The treasurers office would have more of these responsibilities--particularly in the "bad check" area and that office does not have enough people, especially in the field, to handle this. They also objected to the indefiniteness of the phrase "timely transfers" of monies. The Tax Commission now transfers collections to the treasurers office on a weekly basis and sometimes more often.

Mr. Glaser moved to have SB-476 returned from the chiefs clerks desk to committee for further study; Mr. Smith seconded; motion carried unanimously.

SB-426 - Provides remedies for collection of taxes:

*3rd  
Do Pass*

Mr. Aarons said this bill would bring the other statute chapter in line with the sales and use taxes. It would allow them to get a judgement without the two year waiting period now necessary. As soon as they file a certificate, a time for a hearing will be set.

SB-426 - Con't

It gives the Tax Commission priority to distribution of monies in cases of bankruptcies, closure of business, etc.

*Awaiting  
Amendment*

AB-717 -

Clarifies conditions under which exempt property which is leased becomes subject to taxation.

Mr. Sheehan said the amendment to this bill did not accommodate the request of the Tax Commission. Mr. Sheehan will have amendment corrected.

SB-445 -

*Amendment  
# 4057*

Clarifies and modernizes law governing cigarette licenses and taxes.

This bill is still on the chiefs clerk desk awaiting amendments. Mr. Sheehan said the amendments had been incorrectly prepared and he would have it re-amended; and also check the statutes for the "excusable delay" clause.

Meeting adjourned.