

2:15 P.M.

SENATE TAXATION COMMITTEE  
MONDAY, FEBRUARY 26, 1973

Room 231

The meeting of the Senate Taxation Committee was called to order at 2:15 pm, by Senator B. Mahlon Brown, with the following members and guests present:

PRESENT:            Senator B. Mahlon Brown            Senator Eugene Echols  
                      Senator Archie Pozzi                Senator Carl Dodge  
                      Senator Melvin Close                Senator Coe Swobe

G U E S T S

(Mrs.) Ardith Brown, Washoe County Recorder  
Jim Rathburn, Nevada Tax Commission  
John H. Sheehan, Exec.Sec., Nevada Tax Commission  
Homer Rodriquez, Carson City Assessor  
Gary Gray, CCCTA  
Bob Warren, Nevada Municipal Association  
Ernest R. Newton, Nevada Taxpayers Association

SENATE BILL 56 Eliminates provisions for use of tax stamps in payment of real property transfer tax.

Ms. Ardith Brown, representing the Washoe County Recorders Office, spoke in behalf of the bill, explaining that the recorders she has contacted have indicated a preference for eliminating the tax stamp.

In discussion, Senator Close suggested that an amendment be included making the use of the stamp optional, upon the desire of the individual recorders. Upon conclusion of the discussion, a motion was introduced by Senator Swobe, seconded by Senator Close, that the bill be returned to the Senate floor with a recommendation of "do pass, as amended", with the provision for optional use as the amendment. Motion carried unanimously.

It was later determined by Senator Swobe that the bill did not need an amendment as the language in the bill was optional.

SENATE BILL 200 Allows claims for exemption from vehicle privilege tax to be filed at any time before tax is due.

Mr. Homer Rodriquez, Carson City Assessor, spoke in behalf of the bill, explaining that it was for filing of veterans exemptions for vehicle privilege tax and that Assembly Bill 140 accomplishes the same thing.

In discussion, it was pointed out that Senate Bill 200 is preferred, however, it was suggested that the word "annually" be inserted on line (4) between "filed" and "at".

A motion was introduced by Senator Close that Senate Bill 200 be returned with a recommendation of "do pass, as amended"; motion seconded by Senator Swobe and carried unanimously.

SENATE BILL 219 Exempts vacant school district property from special assessments for local improvements.

Mr. E. R. Newton, Nevada Taxpayers Association, spoke against the bill,

explaining that this exemption would place an additional burden on neighboring property owners.

At the conclusion of the discussion, a motion was introduced by Senator Dodge that this bill be killed in committee; motion seconded by Senator Pozzi and carried unanimously.

SENATE BILL 222 Allows property tax exemption for homes containing fall-out shelters.

Brief discussion; motion by Senator Pozzi to kill Senate Bill 222 in committee, seconded by Senator Swobe and carried unanimously.

SENATE BILL 224 Provides tax credit of five percent on ad valorem taxes for fiscal years 1973-1974 and 1974-1975.

Senator Dodge moved to defer action on this bill at this time; seconded by Senator Swobe and carried unanimously.

SENATE BILL 273 Exempts the Nevada Artists Association from the property taxes imposed by Chapter 361 of NRS.

Senator Pozzi explained the members of the Nevada Artists Association were under the impression they were included in the tax exemption organizations, however, upon learning they were not, they had requested legislation to include their Association.

It was the feeling of the members of the Taxation Committee that this would be setting a precedent for many similar organizations and could create a financial problem. A motion was introduced by Senator Dodge, seconded by Senator Close to recommend do not pass; motion carried unanimously.

SENATE BILL 302 Removes 10 percent limitation on funds apportioned from county road fund to cities.  
and

SENATE BILL 304 Provides tax exempt status for joint municipal organizations.

Mr. Bob Warren, speaking for the Nevada Municipal Association, asked that action on the two above bills be deferred until he could obtain additional information and have representatives from his Association present.

Chairman Brown advised these two bills will be considered by the Taxation Committee on Thursday, March 1st. Mr. Warren was requested to provide language defining "joint municipal organizations".

SENATE JOINT RESOLUTION 15 Provides constitutional amendment to permit assessment of owner occupied dwellings and land at lower rate.

Senator Swobe has requested this as a constitutional amendment, however,

Mr. Sheehan asked that this be deferred until a later date, in order that he can make figures available to the committee that are pertinent to this subject.

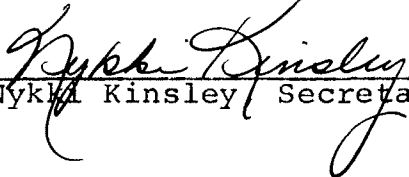
Action deferred.

ASSEMBLY BILL 106 Mr. Rodriguez advised the members that this bill is identical to one passed recently by the Senate (Senate Bill #90) and, therefore, is not necessary.

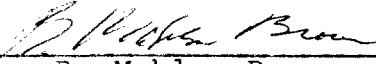
ASSEMBLY BILL 140 is similar to Senate Bill 200 and, inasmuch as the Senate Bill is preferred, Senator Brown will contact the Assemblymen with regard to withdrawing Assembly Bill 140.

There being no further business, the meeting was adjourned.

Respectfully Submitted,

  
Nykia Kinsley Secretary

APPROVED:

  
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Senator B. Mahlon Brown, Chairman

May 3 ~~January~~ 26, 1973.

NAME

REPRESENTING

Jim Rathbone  
Jack Sheridan  
Homer Rodriguez  
Gary Gray  
Bob WARREN  
E.H. Newton

Tax Commission  
" "  
Carson City Assessor  
CCCTA  
NEV. MUN. ASSN.  
N.T.A.

SENATE TAXATION COMMITTEE

AGENDA, MONDAY, FEBRUARY 26, 1973

P.M. ADJOURNMENT

ROOM 231

- SENATE BILL 56 Eliminates provisions for use of tax stamps in payment of real property transfer tax.  
(Introducer - Swobe)
- SENATE BILL 200 Allows claims for exemption from vehicle privilege tax to be filed at any time before tax is due.  
(Introducer - Wilson)
- SENATE BILL 219 Exempts vacant school district property from special assessments for local improvements.  
(Re-referred from Education)
- SENATE BILL 222 Allows property tax exemption for homes containing fallout shelters.  
(Introducer - Monroe)
- SENATE BILL 224 Provides tax credit of 5 percent on ad valorem TAXES for fiscal years 1973-74 and 1974-75.  
(Introducers - Dodge and Swobe)
- SENATE BILL 273 Exempts the Nevada Artists Association from the property taxes imposed by Chapter 361 of NRS.  
(Introducer - Pozzi)
- SENATE BILL 302 Removes 10 percent limitation on funds apportioned from county road fund to cities.  
(Re-referred from Federal, State and Local Gov.)
- SENATE BILL 304 Provides tax exempt status for joint municipal organizations.  
(Re-referred from Federal, State and Local Gov.)
- ASSEMBLY BILL 106 Simplifies procedure for claiming tax exemptions.  
(Introduced by Committee on Taxation)
- ASSEMBLY BILL 140 Abolishes deadline for asserting vehicle privilege tax exemption claims.  
(Introducers - Messrs. May, Hickey, and Dreyer)
- SENATE JOINT RESOLUTION 9 Proposes to amend Nevada constitution to allow imposition of estate tax not to exceed credit allowable under federal law.
- SENATE JOINT RESOLUTION 15 Proposes constitutional amendment to permit assessment of owner occupied dwellings and land at lower rate.

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NOTE: The committee will consider Senate Bills first. Assembly Bills will be considered, time permitting.