

SENATE TAXATION COMMITTEE  
MARCH 6, 1973

3:20 p.m.

Room 231

The meeting of the Senate Taxation Committee was called to order at 3:20 p.m., by Chairman 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 Thomas Wilson                    Senator Mel Close  
  Senator Coe Swobe

G U E S T S

Senator Chic Hecht  
Senator Cliff Young  
Mr. John Sheehan, Nevada Tax Commission  
Mr. Ernest Newton, Nevada Taxpayers Association

Agenda items under consideration are:

ASSEMBLY BILL 104: Enables Nevada Tax Commission to write off uncollectible taxes.

Mr. John Sheehan was present to testify in behalf of AB 104, explaining that this bill will allow the Tax Commission to determine what is an uncollectible debt and remove it from their records, if, after five years, it remains unpaid.

The decision to 'write off' such an account would be made by the majority vote of the Tax Commission members. Under present accounting procedures, they are required to carry these accounts forward and the administrative costs continue. By passage of AB 104, these accounts will be placed in an inactive file.

A motion was made by Senator Dodge, seconded by Senator Close to recommend "do pass" on Assembly Bill 104, and return it to the Senate floor.

SENATE JOINT RESOLUTION 17: Introduced by Senators Hecht and Young  
Proposes to amend Nevada Constitution to require a two-thirds vote of each house of the legislature to increase taxes.

Senator Hecht testified on the proposed resolution, pointing out the merits of the measure; he pointed out this is presently in force in the state of California and distributed copies of the excerpts from the California statutes.

Senator Close questioned the advisability of this, stating he would be more inclined to provide that expenditures would require a two-thirds vote. He doubted whether this would be good legislation, inasmuch as it could create a definite problem in the event a serious need should arise for increased revenue.

Senator Young informed the Committee he feels the resolution has some merit inasmuch as there seems to be a continuing trend in offering more and more tax measures. He does not feel requiring the two-thirds vote would cause any problems as most measures are passed by a greater vote than 2/3's; in his opinion, this establishes a little higher standard.

Senator Dodge interjected the feeling that this might create a stumbling block in providing what might be desirable tax action and stated he was not in favor of the proposal.

Senator Close indicated that, in his opinion, California had not shown much fiscal responsibility as their residents are taxed heavily and the battles fought each year have cost the taxpayers thousands of dollars. In the circumstances, he would not feel that the requirement of a 2/3's vote for increased taxes has helped.

In conclusion, a motion was introduced by Senator Echols, seconded by Senator Wilson to kill this resolution in committee; motion carried unanimously.

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

Brief discussion held during which Senator Dodge pointed out that regardless of what position we take on this measure, there is still a large and small county differential; they all have the same budget problems.

A motion was introduced at the conclusion of the discussion, by Senator Wilson, seconded by Senator Echols, to kill the bill in committee; motion was carried unanimously.

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

Action on this bill was tabled pending receipt of a definition of "joint municipal organization".

PROPOSED TAX STUDY: A resolution adopted by the Nevada Tax Commission on the 28th of February, urging that the request of Governor O'Callaghan's be honored for a \$50,000 budget appropriation to conduct a tax study, was read and made a part of the record:

#### RESOLUTION

WHEREAS, on the 27th and 28th days of February, 1973, the Nevada Tax Commission convened as the State Board of Equalization, discussed AB 353, proposed legislation which the 57th Session of the Nevada State Legislature is considering, and

WHEREAS, Governor O'Callaghan has asked the 57th Session of the Nevada State Legislature for an appropriation from the State General Fund in the amount of \$50,000.00 for the purpose of evaluating the revenue structure of Nevada and ascertaining if there is equitable treatment among the various revenue sources and determining if alternate sources of revenues are available, and

WHEREAS, the Nevada Tax Commission has gone on record supporting Governor O'Callaghan's request for said appropriation, and

WHEREAS, it was moved by Commissioner Richard G. Campbell on the 28th day of February, 1973, that the 57th Session of the Nevada State Legislature be urged not to pass AB 353 and he further urged to honor the request of Governor O'Callaghan for the aforementioned appropriation, and

further moved that the study should include (1) whether or not the present structure of the Tax Commission membership should be changed, (2) that the study should be made on specific matters as defined by the Legislature, and (3) that the money to be spent on the study should be spent insofar as possible within the State of Nevada, and

WHEREAS, said motion was seconded by Commissioner Robbins Cahill, and  
WHEREAS, the vote on said motion was as follows:

Commissioner S. S. Mikulich, Jr.-	Aye
Commissioner I. H. Kent-----	Aye
Commissioner W. H. Winn -----	Aye
Commissioner R. G. Campbell-----	Aye
Commissioner R. Cahill-----	Aye
Commissioner L. Bergevin -----	Aye
Commissioner F. Martin -----	Aye
Chairman J. Hunter -----	No
Commissioner J. D. Mack -----	Absent

NOW, THEREFORE, be it resolved that the contents of the motion made by Commissioner Richard G. Campbell and the vote thereon be reduced to writing and delivered to the Legislative Committees of the 57th Session of the Nevada State Legislature considering AB 353 or the aforementioned requested appropriation of Governor O'Callaghan.

DONE this 28th day of February, 1973.

s/ Chairman J. Hunter  
s/ Commissioner S. S. Mikulich, Jr.  
s/ Commissioner I. H. Kent  
s/ Commissioner W. H. Winn  
s/ Commissioner R. G. Campbell  
s/ Commissioner L. Bergevin  
s/ Commissioner R. Cahill  
s/ Commissioner F. Martin

Attest: s/ John J. Sheehan  
Executive Secretary

STATEMENT OF CHAIRMAN HUNTER

The reason I voted "no" on the above motion is the fact that I feel a change in the make-up of the present Commission is necessary prior to any study of the present tax structure in order to do away with the possibility of any influence being exerted upon the results of the study by the present Commission.

s/ Jack Hunter, Chairman

In discussion, Senator Dodge related some thoughts he has on this measure, primarily that if a study is done, it should be conducted objectively, in order that there can be no question of a biased report in any area.

It was generally agreed that we should define specific areas under consideration, as the \$50,000 being considered will not be sufficient to

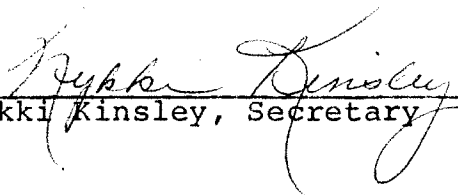
conduct a detailed comprehensive study such as was done a few years ago (Zubrow Report).

It is the understanding of some of the committee members that the money would be given to the Governor's office for the study, but it has not been determined as yet who will conduct the study; some ideas proposed were staff from the University of Nevada campuses, members of the Tax Commission, an interim committee appointed by the Governor, and a committee composed of 3 members of the legislature, 3 people from the financial profession and one representative each from the university campuses, a sub-committee of the Legislative Commission. The members of the Tax Commission staff would provide much of the research for the study.

In conclusion, Senator Brown was requested to confer with Governor O'Callaghan on the proposal and report his findings back to the Senate Taxation Committee.

There being no further business, the meeting was adjourned.

Respectfully submitted,

  
Nykki Kinsley, Secretary

APPROVED:

  
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Senator B. Mahlon Brown, Chairman

cept taxes upon their real property and, when permitted by the Congress of the United States with respect to national banking associations, motor vehicle and other vehicle registration license fees and any other tax or license fee imposed by the State upon vehicles, motor vehicles or the operation thereof.

(b) The Legislature may provide by law for any other form of taxation now or hereafter permitted by the Congress of the United States respecting national banking associations: provided, that such form of taxation shall apply to all banks located within the limits of this State.

2. **Corporation and franchise taxes.** The Legislature may provide by law for the taxation of corporations, their franchises, or any other franchises, by any method not prohibited by this Constitution or the Constitution or laws of the United States.

3. **Two-thirds vote.** Any tax imposed pursuant to this section must be under an act passed by not less than two-thirds vote of all the members elected to each of the two houses of the Legislature.<sup>163</sup>

Sec. 17. **Proceedings by chartered cities or counties for public improvements.** All proceedings undertaken by any chartered city, or by any chartered county or by any chartered city and county for the construction of any public improvement, or the acquisition of any property for public use, or both, where the cost thereof is to be paid in whole or in part by special assessment or other special assessment taxes upon property, whether the special assessment will be specific or a special assessment tax upon property wholly or partially according to the assessed value of such property, shall be undertaken only in accordance with the provisions of law governing: (a) limitations of costs of such proceedings or assessments for such proceedings, or both, in relation to the value of any property assessed therefor, (b) determination of a basis for the valuation of any such property, (c) payment of the cost in excess of such limitations, (d) avoidance of such limitations, (e) postponement or abandonment, or both, of such proceedings in whole or in part upon majority protest; and particularly in accordance with such provisions as contained in Sections 10, 11 and 13a of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 or any amendments, codification, re-enactment or restatement thereof.

Notwithstanding any provisions for debt limitation or majority protest as in this section provided, if, after the giving of such reasonable notice by publication and posting and the holding of such public hearing as the legislative body of any such chartered county, chartered city or chartered city and county shall have prescribed, such legislative body by no less than a four-fifths vote of all members thereof, finds and determines that the public convenience and necessity require such improvements or acquisitions, such debt limitation and majority protest provisions shall not apply.

Nothing contained in this section shall require the legislative body of any such city, county, or city and county to prepare or to cause to be prepared, hear, notice for hearing or report the hearing of any report as to any such proposed construction or acquisition or both.<sup>164</sup>

Sec. 18. **Saving clause; tax assessment; collectibility.** The repeal or deletion of any provision of this article, regardless of when effected, shall

163. Added 1928. Amended 1933 and 1952. Section 16½ of article XIII was repealed in 1949.

164. Added 1940.

against such insurer on account of any other class of insurance written by it. Deductions from the annual tax pursuant to subdivision (c) cannot be made from the ocean marine tax. The Legislature shall define the terms "ocean marine insurance" and "underwriting profit," and shall provide for the assessment, levy, collection and enforcement of the ocean marine tax.

(h) Assessments. The taxes provided for by this section shall be assessed by the State Board of Equalization.

(i) Change in rates. The Legislature, two-thirds of all the members elected to each of the two houses voting in favor thereof, may by law change the rate or rates of taxes herein imposed upon insurers.

(j) Intent of section. This section is not intended to and does not change the law as it has previously existed with respect to the meaning of the words "gross premiums, less return premiums, received" as used in this section or as used in section 14 or 14¼ of this article.<sup>161</sup>

Sec. 15. Apportionment of state revenues; support of schools. Out of the revenue from state taxes for which provision is made in this article, together with all other state revenues, there shall first be set apart the moneys to be applied by the State to the support of the Public School System and the State University.

If the Legislature limits the amount of revenue which may be raised from taxes upon the real and personal property according to the value thereof in pursuance of its power so to do under Section 20 of Article XI of this Constitution, then the Legislature shall provide for the raising of revenue by any form of taxation not prohibited by this Constitution in amounts sufficient to apportion and shall apportion to each county and city and county an amount equal to the deficiency in the revenues thereof resulting from such limitation, as such deficiency shall be determined by law; provided, however, that no tax shall be levied by the Legislature in pursuance of this section upon property in proportion to the value thereof in excess of the limitation for which provision is made in Section 3½a of Article IV of this Constitution with reference to taxes for state purposes on real and personal property and further provided that no taxes upon property in proportion to the value thereof shall be levied in pursuance of this section for the support of any county or city and county government.

No injunction or writ of mandate or other legal or equitable process shall ever issue in any suit, action or proceeding in any court against this State, or any officer thereof, to prevent or enjoin the collection of any tax levied under the provisions of this article; but after payment thereof action may be maintained to recover, with interest, in such manner as may be provided by law, any tax claimed to have been illegally collected.

The provisions of this section as they read on April 1, 1946, shall remain operative to and including June 30, 1947, and no longer, notwithstanding any provision of this Constitution to the contrary.<sup>162</sup>

Sec. 16. 1. Bank taxes. (a) Banks, including national banking associations, located within the limits of this State, shall annually pay to the State a tax, at the rate to be provided by law according to or measured by their net income, which shall be in lieu of all other taxes and licenses, state, county and municipal, upon such banks, or the shares thereof, ex-

161. Added 1942. Amended 1949 and 1952.

162. Added 1926. Amended 1933, 1944 and 1946. Section 15½ of article XIII was repealed in 1949.

and grapevines under the age of three years from the time of planting in vineyard form, and all immature forest trees which have been planted on lands not previously bearing merchantable timber, or planted or of natural growth, upon lands from which the merchantable original growth timber stand to the extent of 70 percent of all trees over 16 inches in diameter has been removed, shall be exempt from taxation, and nothing in this article shall be construed as subjecting such trees and grapevine and forest trees to taxation; provided, that forest trees or timber shall be considered mature for the purpose of this act at such time, after 40 years from the time of planting or removal of the original timber as above provided, as a board consisting of a representative from the State Board of Forestry, a representative from the State Board of Equalization and the county assessor of the county in which the timber is located, shall by a majority thereof so determine.<sup>159</sup>

Sec. 13. **Legislature to provide for enforcement.** The Legislature shall pass all laws necessary to carry out the provisions of this article.

Sec. 14. **Taxation for state purposes; assessment of utilities.** All pipelines, flumes, canals, ditches and aqueducts not entirely within the limits of any one county, and all property, other than franchises, owned or used by (1) railroad companies including street railways, herein defined to include interurban electric railways, whether operating in one or more counties, (2) sleeping car, dining car, drawing-room car, and palace car companies, refrigerators, oil, stock, fruit and other car-loaning and other car companies operating upon the railroads in the State, (3) companies doing express business on any railroad, steamboat, vessel or stage line in this State, (4) telegraph and telephone companies, (5) companies engaged in the transmission or sale of gas or electricity, shall be assessed annually by the State Board of Equalization, at the actual value of such property.

All property so assessed by said board shall be subject to taxation to the same extent and in the same manner as other property.

**Taxation.** All companies herein mentioned and their franchises, other than insurance companies and their franchises, shall be taxed in the same manner and at the same rates as mercantile, manufacturing and business corporations and their franchises are taxed pursuant to Section 16 of this article; provided, that nothing herein shall be construed to release any company mentioned in this section from the payment of any amount agreed to be paid or required by law to be paid for any special privilege or franchise granted by any political subdivision or municipality of this State; provided further, that no excise, or income tax or any other form of tax or license charge shall be levied or assessed upon or collected from the companies, or any of them, mentioned in the first paragraph of this section, in any manner or form, different from, or at a higher rate than that imposed upon or collected from mercantile, manufacturing and business corporations doing business within this State.

**Personal property taxes.** The Legislature shall have the power to provide for the assessment, levy and collection of taxes upon all forms of tangible personal property, all notes, debentures, shares of capital stock, bonds, solvent credits, deeds of trust, mortgages, and any legal or equitable interest therein, not exempt from taxation under the provisions of this Constitution, in such manner, and at such rates, as may be provided by law, and in pursuance of the exercise of such power the Legislature, two-thirds of all of the members elected to each of the two houses voting in favor

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159. Added 1894. Amended 1926.

thereof, may classify any and all kinds of personal property for the purposes of assessment and taxation in a manner and at a rate or rates in proportion to value different from any other property in this State subject to taxation and may exempt entirely from taxation any or all forms, types or classes of personal property.

**Rate on notes, etc.** The total tax imposed on notes, debentures, shares of capital stock, bonds, solvent credits, deeds of trust, mortgages and any legal or equitable interest therein in pursuance of the provisions of this section shall not be at a rate in excess of four-tenths of 1 percent of the actual value of such property and no tax burden shall be imposed upon any personal property either tangible or intangible which shall exceed the tax burden on real property in the same taxing jurisdiction in proportion to the actual value of such property.

**Companies defined.** The word "companies" as used in this section shall include persons, partnerships, joint stock associations, companies and corporations.

Nothing herein contained shall be construed to subject to assessment and taxation property which is exempt from taxation under other provisions of this Constitution.<sup>160</sup>

**Sec. 14½. Taxation of insurance companies.** (a) "Insurer," as used in this section, includes insurance companies or associations and reciprocal or interinsurance exchanges and the State Compensation Insurance Fund. As used in this paragraph, "companies" includes persons, partnerships, joint stock associations, companies and corporations.

(b) An annual tax is hereby imposed on each insurer doing business in this State on the base, at the rates, and subject to the deductions from the tax hereinafter specified.

(c) **Basis of annual tax.** In the case of an insurer not transacting title insurance in this State, the "basis of the annual tax" is, in respect to each year, the amount of gross premiums, less return premiums, received in such year by such insurer upon its business done in this State, other than premiums received for reinsurance and for ocean marine insurance.

In the case of an insurer transacting title insurance in this State, the "basis of the annual tax" is, in respect to each year, all income upon business done in this State, except:

- (1) Interest and dividends.
- (2) Rents from real property.
- (3) Profits from the sale or other disposition of investments.
- (4) Income from investments.

**Investments.** "Investments" as used in this subdivision (d) includes property acquired by such insurer in the settlement or adjustment of claims against it but excludes investments in title plants and title records. Income derived directly or indirectly from the use of title plants and title records is included in the basis of the annual tax.

In the case of an insurer transacting title insurance in this State which has a trust department and does a trust business under the banking laws of this State, there shall be excluded from the basis of the annual tax imposed by this section, the income of, and from the assets of, such trust department and such trust business, if such income is taxed by this State or included in the measure of any tax imposed by this State.

160. Added 1910. Amended 1926, 1930, 1933 and 1949. Sections 14½ and 14¾ of article XIII were repealed in 1949.



or animals shall not exceed the value of such animal or animals. (Amended and renumbered from ART. IV, Sec. 31a in 1966)

**ART. XIII, Sec. 27 Tax liens; presumption of payment after 30 years.**

No provision of this Constitution shall be construed as a limitation upon the power of the Legislature to provide that the lien of every tax, whether heretofore or hereafter attaching, shall cease to exist for all purposes after 30 years from the time such tax became a lien, or to provide that every tax whether heretofore or hereafter levied shall be conclusively presumed to have been paid after thirty years from the time the same became a lien unless the property subject thereto has been sold in the manner provided by law for the payment of said tax. (Amended and renumbered from ART. IV, Sec. 31b in 1966)

**ART. XIII, Sec. 29. Limitation on appropriations from property taxes.** Not more than 25 percent of the total appropriations from all funds of the State shall be raised by means of taxes on real and personal property according to the value thereof.

**ART. XV, Sec. 3. Tidelands not to pass into private hands.** All tidelands within two miles of any incorporated city, city and county, or town in this State, and fronting on the waters of any harbor, estuary, bay, or inlet used for the purposes of navigation, shall be withheld from grant or sale to private persons, partnerships, or corporations; provided, however, that any such tidelands, reserved to the State solely for street purposes, which the Legislature finds and declares are not used for navigation purposes and are not necessary for such purposes may be sold to any town, city, county, city and county, municipal corporations, private persons, partnerships or corporations subject to such conditions as the Legislature determines are necessary to be imposed in connection with any such sales in order to protect the public interest. (As amended 1962)

#### **ART. XVI. STATE INDEBTEDNESS**

**ART. XVI, Sec. 1. Incurring state indebtedness.** The Legislature shall not, in any manner create any debt or debts, liability or liabilities, which shall, singly or in the aggregate with any previous debts or liabilities, exceed the sum of three hundred thousand dollars (\$300,000), except in case of war to repel invasion or suppress insurrection, unless the same shall be authorized by law for some single object or work to be distinctly specified therein which law shall provide ways and means, exclusive of loans, for the payment of the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within 50 years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged, and such law may make provision for a sinking fund to pay the principal of such debt or liability to commence at a time after the incurring of such debt or liability of not more than a period of one-fourth of the time of maturity of such debt or liability; but no such law shall take effect unless it has been passed by a two-thirds vote of all the members elected to each house of the Legislature and until, at a general election or at a direct primary, it shall have been submitted to the people and shall have received a majority of all the votes cast for and against it at such election; and all moneys raised by authority of such law shall be applied only to the specific object therein stated or to the payment of the debt thereby created. Full publicity as to matters to be voted upon by the people is afforded by the setting out of the complete text of the proposed laws, together with the arguments for and against them, in the ballot pamphlet mailed to each elector preceding the election at which they are submitted, and the only requirement for publication of such law shall be that it be set out at length in ballot pamphlets which the Secretary of

(c) No statute may go into effect until the 61st day after adjournment of the regular session at which the bill was passed, or until the 91st day after adjournment of the special session at which the bill was passed, except statutes calling elections, statutes providing for tax levies or appropriations for the usual current expenses of the State, and urgency statutes.

(d) Urgency statutes are those necessary for immediate preservation of the public peace, health, or safety. A statement of facts constituting the necessity shall be set forth in one section of the bill. In each house the section and the bill shall be passed separately, each by rollcall vote entered in the journal, two thirds of the membership concurring. An urgency statute may not create or abolish any office or change the salary, term, or duties of any office, or grant any franchise or special privilege, or create any vested right or interest. (Added 1966)

**ART. IV, Sec. 9. Statutes to embrace one subject; titles, no amendment by reference.**

A statute shall embrace but one subject, which shall be expressed in its title. If a statute embraces a subject not expressed in its title, only the part not expressed is void. A statute may not be amended by reference to its title. A section of a statute may not be amended unless the section is re-enacted as amended. (Added 1966)

**ART. IV, Sec. 10. Bills to be presented to governor; veto procedure; partial veto of appropriations.**

(a) Each will passed by the Legislature shall be presented to the Governor. It becomes a statute if he signs it. He may veto it by returning it with his objections to the house of origin, which shall enter the objections in the journal and proceed to reconsider it. If each house then passes the bill by rollcall vote entered in the journal, two thirds of the membership concurring, it becomes a statute. A bill presented to the Governor that is not returned within 12 days becomes a statute. If the 12-day period expires during the recess at the end of a regular session, the bill becomes a statute unless the Governor vetoes it within 30 days from the commencement of the recess. If the Legislature by adjournment of a special session prevents the return of a bill it does not become a statute unless the Governor sign the bill and deposits it in the office of the Secretary of State within 30 days after adjournment.

(b) The Governor may reduce or eliminate one or more items of appropriation while approving other portions of a bill. He shall append to the bill a statement of the items reduced or eliminated with the reasons for his action. If the Legislature is in session, the Governor shall transmit to the house originating the bill a copy of his statement and reasons. Items reduced or eliminated shall be separately reconsidered and may be passed over the Governor's veto in the same manner as bills. (Added 1966)

**ART. IV, Sec. 11. Selection of legislative committees.**

The Legislature or either house may by resolution provide for the selection of committees necessary for the conduct of its business, including committees to ascertain facts and make recommendations to the Legislature on a subject within the scope of legislative control. Committees may be authorized to act during sessions or after adjournment of a session. (Added 1966)

**ART. IV, Sec. 12. Governor to submit budget and budget bill; preparation of budget; budget bill to contain itemized appropriations; other appropriation bills.**

(a) Within the first 30 days of each regular session, the Governor shall submit to the Legislature, with an explanatory message, a budget for the ensuing fiscal year containing itemized statements of recommended state expenditures and estimated state revenues. If recommended expenditures exceed estimated revenues, he shall recommend the sources from which the additional revenues should be provided.

(b) The Governor and the Governor-elect may require a state agency, officer or employee to furnish him whatever information he deems necessary to prepare the budget.

(c) The budget shall be accompanied by a budget bill itemizing recommended expenditures. The bill shall be introduced immediately in each house by the chairmen of the committees that consider appropriations. Until the budget bill has been enacted, neither house may pass any other appropriation bill, except emergency bills recommended by the Governor or appropriations for the salaries and expenses of the Legislature.

(d) No bill except the budget bill may contain more than one item of appropriation, and that for one certain, expressed purpose. Appropriations from the general fund of the State, except appropriations for the public schools, are void unless passed in each house by rollcall vote entered in the journal, two thirds of the membership concurring. (Added 1966)

**ART. IV, Sec. 13. Senators and assemblymen; eligible to certain offices.**

A member of the Legislature may not, during the term for which he is elected, hold any office or employment under the State other than an elective office. (Added 1966)

**ART. IV, Sec. 14. Members of legislature exempt from civil process.**

A member of the Legislature is not subject to civil process during a session of the Legislature or for 5 days before and after a session. (Added 1966)

**ART. IV, Sec. 15. Bribery, intimidation of legislators.**

A person who seeks to influence the vote or action of a member of the Legislature in his legislative capacity by bribery, promise of reward, intimidation, or other dishonest means, or a member of the Legislature so influenced, is guilty of a felony. (Added 1966)

**ART. IV, Sec. 16. Local or private laws.**

A local or special statute is invalid in any case if a general statute can be made applicable. (Added 1966)

The existing section 16 was amended in 1966 to read as follows:

Sec. 16. Every bill which may have passed the Legislature shall, before it becomes a law, be presented to the Governor. If he approve it, he shall sign it; but if not, he shall return it, with his objections, to the house in which it originated, which shall enter such objections upon the Journal and proceed to reconsider it. If after such reconsideration, it again pass both houses, by yeas and nays, two-thirds of the members elected to each house voting therefor, it shall become a law, notwithstanding the Governor's objections. If any bill shall not be returned within 10 days after it shall have been presented to him (Sundays excepted), the same shall become a law in like manner as if he had signed it, unless the Legislature has recessed at the end of a general session as provided in subdivision (a) of Section 2 of Article IV, in which case, if the bill shall not be returned to the house in which it originated within 30 days after the commencement of such recess, together with the Governor's objections thereto,

Meeting of March 6, 1973

Name

Representing

John Sheehan

As Commissioner

Hecht

Young

Newton

NTA

SENATE TAXATION COMMITTEE

AGENDA; TUESDAY P.M. ADJ.

MARCH 6, 1973

ROOM 231

- SENATE BILL 302      Removes 10 percent limitation on funds apportioned from county road fund to cities  
(Re-referred from Federal, State & Local Gov't.)
- SENATE BILL 304      Provides tax exempt status for joint municipal organizations  
(Re-referred from Federal, State & Local Gov't.)
- SENATE JOINT RESOLUTION 17      Proposes to amend Nevada constitution to require two-thirds vote of each house of legislature to increase taxes  
(Introducers Hecht and Young)
- ASSEMBLY BILL 104      Enables Nevada tax Commission to write off uncollectible taxes  
(Introducer Committee on Taxation)