

One question that has been proposed by Senator Swobe is whether it will be necessary to change the verbiage in the summary of the bill, to include "open space real property"; he felt, perhaps, it should reflect the additional category. It was determined that this would not cause any problems inasmuch as it is properly worded in the bill, itself.

A motion was introduced by Senator Clse to recommend 'do pass' on Assembly Joint Resolution #23, and return to the Senate floor; seconded by Senator Dodge and carried unanimously.

ASSEMBLY BILL 836: Provides that religious society, corporations, owning churches, buildings used for religious worship need not file for tax exemptions.

The committee members felt this to be a good piece of legislation, however, they expressed concern as to how the county assessor would know when a piece of property changed status, i.e., if a church leased or rented their facilities, there would be no way for the assessor's office to be aware of the change. Under the proposed bill, it would be the responsibility of the assessor to make continuous reviews of all exempt facilities, which would become burdensome for the department's personnel.

Senator Wilson suggested amending the bill by inserting, on line 10, provision for filing of a notice of change of property status, and, also after Section 2, provision should be made for penalty clause.

Senator Wilson moved to recommend 'do pass', as amended; seconded by Senator Dodge and carried unanimously. Senator Wilson will have the amendments re-drafted, as approved.

SENATE JOINT RESOLUTION 18: Proposes constitutional amendment prohibiting personal income tax. (Introducer: Senator Swobe.)

This resolution has been held by this committee pending a hearing by a full committee. It was the feeling of those present, that no action should be taken until all members of the Committee are present.

GUIDELINES FOR TAX EXEMPT STATUS: Senator Wilson stated he has received a considerable amount of communication on the request for tax exempt status by the Junior Achievement group of Washoe County, that was recently denied by the Committee. He reiterated his feelings that we should establish definite guidelines for granting the exemption status that would be followed on a year to year basis.

Senator Dodge agreed with his suggestion, adding that we will have to "grandfather" in some of the associations that are already enjoying that privilege, but we should get legislation drafted for next session.

ASSEMBLY JOINT RESOLUTION #37 Memorialized Congress to repeal federal taxes on certain forms of wagering.

Senator Brown explained this measure effects off-track betting gaming and nothing else.

Senator Echols stated he has not had an opportunity to review the proposal in great detail, but he does have some reservations about it.

After brief discussion, a motion was introduced by Senator Close to recommend "Do Pass" on Assembly Joint Resolution #37; seconded by Senator Wilson and carried unanimously.

April 10, 1973

Senate Committee on Taxation

ASSEMBLY JOINT RESOLUTION #35: Memorializes Congress to enact federal legislation restricting states from withholding income tax of nonresidents.

Brief discussion by members of the Committee on the provisions of the bill, after which, Senator Wilson moved "Do Pass", seconded by Senator Close and carried unanimously.

ASSEMBLY JOINT RESOLUTION #20: Memorializes Congress to return estate taxes to states.

In discussion, it was the consensus of the committee members that this resolution was not good legislation. In the circumstances, no action was taken on the measure at this time.

There being no further business, the meeting was adjourned.

RESPECTFULLY SUBMITTED

Nycki I. Kinsley , Secretary

APPROVED BY:

B. Mahlon Brown
Senator B. Mahlon Brown, Chairman

SENATE TAXATION COMMITTEE

APRIL 10, 1973

P.M. ADJ.

Room 231

ASSEMBLY

JOINT RESOLUTION 20: Memorializes Congress to return estate taxes to states.

ASSEMBLY JOINT RESOLUTION 23: Proposes constitutional amendment to permit differential assessment and tax recapture of agricultural lands.

ASSEMBLY BILL 713: Provides for submission at next general election of question proposing availability of a lesser penalty for failure to pay sales and use tax on time.

ASSEMBLY BILL 836: Provides that religious society, corporations owning churches, buildings used for religious worship need not file claims for tax exemptions.

April 10, 1973

Name

Representing

Jim Rathun
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