

SENATE TAXATION COMMITTEE

APRIL 25, 1973

Room #231

The regular meeting of the Senate Taxation Committee was called to order by Senator B. Mahlon Brown, Chairman, with the following members present:

Senator B. Mahlon Brown
Senator Coe Swobe
Senator Thomas Wilson

Senator Eugene Echols
Senator Carl Dodge
Senator Melvin Close

Also present was:

Assemblyman Roy Torvinen

On the agenda for consideration was Assembly Bill #909: Designates Lahontan Audubon Society as benevolent or charitable society entitled to tax exemption.

Senator Swobe explained the measure was to assist the Audubon Society in acquiring property and financial assistance through a grant from a private estate.

The Audubon Society anticipates purchasing property in the Incline Village area at Lake Tahoe from a private party. This property will then be exchanged, in an agreement with the Forest Service, for property owned by the Government, near Washoe Lake.

Testimony indicated that under the will of the late George Whittell, \$5 million was given to the National Audubon Society to be spent among other things, bird refuges, in areas selected by the Nevada Society.

The will also expressed some preference for areas in Nevada. The present concern is that if we do not offer tax relief to the Lahontan Audubon Society for properties in Nevada, the National Society may be discouraged from acquiring a site in this state.

It was the feeling of the committee that the social desirability of this type of preserve was important enough to offer the tax exemption to the Lahontan Audubon Society, even though the committee realized that there would be properties (provided they are acquired by the Forest Service) near Incline Village removed from the tax roles.

When the property and financial backing has been secured, the Society will begin development of a wildlife center and ancillary facilities.

It is the feeling of the sponsors of the bill that providing tax exempt status for the Audubon Society will help induce the parties handling the estate to contribute the money to the Nevada Society, rather than to one in a neighboring state.

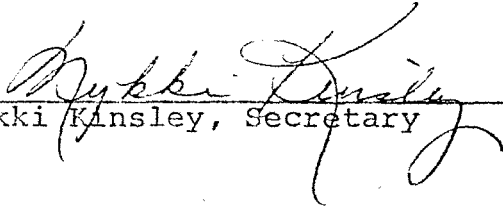
It was the general consensus of the members that, even though this would result in a tax loss, by taking the Lake Tahoe property off the tax rolls,

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there were accompanying benefits to the public and, in the circumstances, the bill was approved with a recommendation of "do pass".


There being no further business, the meeting was adjourned.

Respectfully submitted,



Nykki Kinsley, Secretary

APPROVED BY:



B. Mahlon Brown, Chairman
Senator