

TAXATION COMMITTEE
January 23, 1975
10:15

Members Present: Chairman May
Mr. Mann
Mr. Christensen
Mr. Harmon
Mr. Murphy
Mrs. Ford
Mr. Young

Members Absent: Mr. Demers (excused)
Mr. Bennett (excused)

The meeting was called to order at 10:20 by Chairman May. He commented on the conflicting meeting times of the Assembly Government Affairs Committee to which four Taxation Committee members also belong. He added that there may be a change in the Taxation Committee's meeting time.

Chairman May explained that this was an organizational meeting to discuss the proposed committee rules and asked if there was any discussion. As there was none, Mr. Mann motioned for the adoption of the Committee Rules, seconded by Mrs. Ford. The motion was carried by a unanimous vote of "yea". (A copy of the Standing Rules of the Assembly Taxation Committee is attached.)

Chairman May gave a short resume on tax issues that would come before the committee. He included tax relief for senior citizens and veterans, the recommendations of the Governor's Tax Equity Study, and Assembly Joint Resolution 23 from the 1973 Session. He mentioned also the Zubrow report and its possible value to the members of the committee in their work with taxation.

There being no further business Mr. Mann made a motion to adjourn, seconded by Chairman May and carried. The meeting was adjourned at 10:36.

Respectfully submitted,



Kim Morgan
Secretary

1. The order of business under which this committee shall be organized is as follows:
 - a) Constitution of the State of Nevada
 - b) Nevada Revised Statutes
 - c) Standing rules of the Nevada Assembly
 - d) Standing rules of the Assembly Taxation Committee
 - e) Mason's Manual of Parliamentary Procedure
2. A minimum of five (5) members of this committee will constitute of quorum.
3. Motions may be moved, seconded and passed by voice vote or by a majority of those present except a definite action on a bill or resolution will require a majority of the entire committee.
4. A two-thirds majority (6) of all the committee is required to reconsider action on a bill or resolution.
5. Committee introduction requires concurrence of two-thirds (6) of the committee and does not imply commitment to support favorable passage.
6. All questions concerning committee procedure will be directed through the chairman.
7. Attendance will be taken at each meeting.
8. The secretary of the committee shall call the roll at the beginning of each meeting, noting members present, absent, and or late. Absences excused will be so recorded.
9. Subcommittees may be formed at the discretion of the chairman.
10. Minority committee reports may be made as per Mason's Manual, section 677.
11. All definite actions of the committee will require roll call vote which shall be recorded by the secretary.
12. In the absence of or at the discretion of the chairman, the vice chairman shall conduct the meetings of the committee.
13. Any final voting action of the committee will not be made until all witnesses have been heard, questioned and dismissed. The chairman shall determine when a final action is to be taken.

MIKE O'CALLAGHAN
GOVERNOR

PHILIP P. HANNIFIN
CHAIRMAN

JOHN H. STRATTON
MEMBER

SHANNON L. BYBEE, JR.
MEMBER

EDWARD E. BOWERS
EXECUTIVE SECRETARY

STATE OF NEVADA

GAMING CONTROL BOARD

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February 3, 1975

Honorable Paul May, Assemblyman
Nevada Assembly
Carson City, Nevada 89701

Dear Mr. May:

Reference is made to Assembly Bill #58 wherein the Nevada Tax Commission would be authorized to grant relief from certain tax penalties in the event this bill is enacted.

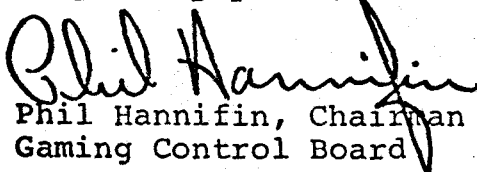
It is our opinion that the language "payment of any tax imposed by the State of Nevada or a political subdivision thereof" is quite broad, and may lead to the argument that gaming taxes and license fee penalties could be waived by the Tax Commission.

We would very much appreciate your assistance in having Assembly Bill #58 amended to restrict any relief of late filing penalties due to those administered solely by the Nevada Tax Commission.

As you well know, a Gaming License in Nevada is a privilege which is renewed each quarter through the timely payment of tax and license fees, and to grant the Board and Commission the authority to waive late filing penalties would open the door to all kinds of excuses for not meeting the tax payment deadlines. It is our feeling that we would be constantly employed in trying to determine which excuses were just and which were without merit.

Thank you for your consideration.

Very truly yours,


Phil Hannifin, Chairman
Gaming Control Board

PH/HHE/hmb

(Attachment 1)