

ASSEMBLY TAXATION  
April 15, 1975  
9:30

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

Members Absent: Mr. Bennett

Guests Present: Mr. Bob Warren, Nevada League of Cities  
Mr. Bob Guinn, Nevada Motor Transit Association  
Mr. Jack Sheehan, Nevada Tax Commission  
Mr. Jim Lien, Nevada Tax Commission  
Mr. Jim Rathbun, Nevada Tax Commission  
Ms. Micki Blomdal, Nevada Tax Commission

The meeting was called to order at 9:40 by Chairman May.

COMMITTEE ACTION

Assembly Bill 300- Motion to hold for further testimony from Mr. Bill Byrne of Las Vegas was made by Mr. Mann, Seconded by Mr. Christensen, passed unanimously.

Assembly Concurrent Resolutions 18 and 19- Decision to continue holding until Ways and Means takes action on A. B. 224.

Mr. May then opened the meeting to discussion of A. B. 580.

ASSEMBLY BILL 580

Mr. Demers explained the bill to the committee. He told them that this bill would save Clark County \$50,000 a year. His reasons were that most people pay by check or money order anyway and that is their receipt (their check stub or money order receipt). He said that there was really no reason for another receipt to have to be sent out. He said that statewide it would probably save \$100,000. Chairman May asked if there should be a statement in the bill that if the people request a receipt that they could have one.

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ASSEMBLY JOINT RESOLUTION 25

Mr. Murphy explained to the committee the purpose of this resolution. He said that it was to make the Nevada Congressional Delegation aware of the unfair situation as far as double taxation on some of Nevada's citizens.

Mr. Young added that it was not just those people who live in the western portions of Nevada and their relationship with California but that the people in Wendover have the same problem with Utah.

Mr. Bob Guinn of the Nevada Motor Transport Association also spoke in favor of the bill. He said that the original bill in Congress a long time ago said that only the state of residence could withhold taxes but it was amended to say that if 50% of a person's work or money came from another state that they could withhold. The problem is that when you live in a state that does not have a state income tax, then you can't deduct it from the income tax you pay for your own state. He said that some of the people who drive for Wells Fargo from Reno to Oakland had \$868, \$587, and \$662 taken out of their paychecks to pay California income tax even though they don't get the California police protection, fire protection and don't send their children to California schools.

Mr. Mann asked Mr. Guinn if those people could take a credit on their federal income tax for this. He was told that the only thing they can do is put it as an itemized deduction and therefore get only a percentage of it back.

ASSEMBLY BILL 55

Mr. Harmon, chairman of the subcommittee appointed to investigate the alternatives of this bill called on Mr. Jim Lien of the Tax Commission to present their amendment to the bill which would make it more financially palatable to the members of the legislature. He submitted a copy of the proposed amendments which are ATTACHMENT 1. He explained the new plan that would phase in the veterans eligible for a property tax deduction. He said that each year three years of veterans would become eligible for the exemption and that by 1981 all veterans would be eligible. He added that the cost per year would be \$40,000-\$45,000 per year and that each year it would be an additional \$40,000-\$45,000.

Mr. Bob Warren of the Nevada League of Cities testified against the bill because his figures disagreed with the amount of \$40,000. He said that the figure would be more like 70million. After reviewing his figures, it was found that he was not using assessed value of property but full value.

Mr. Demers told the committee that the length of time stipulated in the bill for veterans should be extended because as it is now the National Guardsmen etc would be eligible. ~~The~~ committee

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agreed that the date be changed.

COMMITTEE ACTION

Assembly Bill 55- Mr. Mann made a motion that the bill be amended and rereferred to the Taxation committee, Mrs. Ford seconded the motion, motion passed unanimously.

Assembly Bill 504- Mr. Young moved an Indefinitely Postpone, seconded by Mr. Harmon, passed unanimously.

ASSEMBLY BILL 327

Mr. Jack Sheehan of the Tax Commission testified that in talking with senior citizens throughout the state that he had not found any appetite for the lien type aid to senior citizens. He added that this bill brings back all of the problems that the bill passed last session had made. He concluded by saying the to put this bill in conjunction with S. B. 311 it would have to be changed in theory, procedure, and formula and that it would not be easy to amend.

COMMITTEE ACTION

Assembly Bill 327- Mr. Mann moved an Indefinitely Postpone seconded by Mr. Young, passed unanimously except for Mr. Demers who voted no.

Assembly Bill 580- Mr. Harmon moved a DO PASS, seconded by Mr. Mann, passed unanimously.

Assembly Joint Resolution 25- Mr. Demers motioned a DO PASS, seconded by Mr. Christensen, passed unanimously.

There being no further business, the meeting was adjourned at 11:00.

Respectfully submitted,



Kim Morgan, Secretary

ASSEMBLY

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AGENDA FOR COMMITTEE ON Taxation

Date April 15, 1975 Time 9:30 Room 316

<u>Bills or Resolutions to be considered</u>	<u>Subject</u>	<u>Counsel requested*</u>
✓ A. B. 55 <i>Amend + refer</i>	Extends <b>veterans'</b> tax exemption to additional veterans	
✓ A. B. 300 <i>held</i>	Provides redemption period for mobile homes prior to seizure and sale for delinquent taxes	
✓ A. B. 327 <i>IP</i>	Amends Senior Citizens' Property Tax Assistance Act.	
A. C. R. 18 - <i>held</i> ACR 19 -	Sets up computerized property valuation program Sets up study for stratified depreciation of mobile homes	
✓ A. B. 580 - <i>DP</i>	Dispenses with property tax receipt	
✓ AJR 25- <i>DP</i>	Memorializes Congress to enact legislation restricting states from withholding income tax of nonresidents.	
✓ A. B. 504 <i>IP</i>	Provides optional increase in city-county relief tax	

\*Please do not ask for counsel unless necessary.

A. B. 55

ASSEMBLY BILL NO. 55—ASSEMBLYMEN HARMON, VER-  
GIELS, HICKEY, MURPHY, FORD AND LOWMAN

JANUARY 27, 1975

Referred to Committee on Taxation

SUMMARY—Extends veterans' tax exemption to additional veterans.  
Fiscal Note: Yes. (BDR 32-651)EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is  
material to be omitted.AN ACT relating to the veterans' tax exemption; extending the exemption to addi-  
tional veterans by eliminating certain residence requirements; disallowing the  
exemption for any person claiming such exemption in another state; and pro-  
viding other matters properly relating thereto.*The People of the State of Nevada, represented in Senate and Assembly,  
do enact as follows:*

SECTION 1. NRS 361.090 is hereby amended to read as follows:

361.090 1. The property, to the extent of \$1,000 assessed valuation,  
of any actual bona fide resident of the State of Nevada ~~who:~~(a) Was such a resident for a period of more than 3 years before  
December 31, 1963, or who was such a resident at the time of his or her  
entry into the Armed Forces of the United States, who has served a mini-  
mum of 90 days on active duty, who was assigned to active duty at some  
time between April 21, 1898, and June 15, 1903, or between April 6,  
1917, and November 11, 1918, or between December 7, 1941, and  
December 31, 1946, or between June 25, 1950, and January 31, 1955; or(b) Was such a resident at the time of his or her entry into the Armed  
Forces of the United States, who has served a minimum of 90 continuous  
days on active duty none of which was for training purposes, who was  
assigned to active duty at some time between January 1, 1961, and ~~what-~~  
ever date may be proclaimed by the President of the United States as the  
termination of hostilities in Viet Nam,and who received, upon severance from service, an honorable discharge  
or certificate of satisfactory service from the Armed Forces of the United  
States, or who, having so served, is still serving in the Armed Forces of  
the United States, shall be exempt from taxation. ~~is exempt from taxa-~~  
~~tion if such person:~~(a) ~~Has served a minimum of 90 continuous days on active duty in the~~  
~~Armed Forces of the United States, and~~

line 6, (a) Has

line 7, after "on active duty" add, none of which  
was for training purposes

line 14, January 21, 1973; and,

(b) Was such a resident for a period of more than  
3 years before December 31, 1963, or(c) Was such a resident at the time of his or her  
entry into the Armed Forces of the United States,  
or(d) Became such a resident after December 31,  
1960, which date was after entry into the Armed  
Forces of the United States, who shall be first  
allowed to this exemption on the date indicated  
in the following schedule:(1) If such person first became such a  
resident between January 1, 1961, and  
December 31, 1963, the exemption shall be  
available on and after July 1, 1975,(2) If such person first became such a  
resident between January 1, 1964, and  
December 31, 1966, the exemption shall be  
available on or after July 1, 1976,(3) If such person first became such a  
resident between January 1, 1967, and  
December 31, 1969, the exemption shall be  
available on and after July 1, 1977,(4) If such person first became such a  
resident between January 1, 1970, and  
December 31, 1972, the exemption shall be  
available on and after July 1, 1978,(5) If such person first became such a  
resident between January 1, 1973, and  
December 31, 1975, the exemption shall be  
available on and after July 1, 1979,(6) If such person first became such a  
resident between January 1, 1976, and  
December 31, 1978, the exemption shall be  
available on and after July 1, 1980,(7) If such person first became such a  
resident between January 1, 1979, and  
July 1, 1981, the exemption shall be  
available on and after July 1, 1981,(8) If such person first became such a  
resident after July 1, 1981, the exemption  
shall be available,

April 14, 1975 <sup>280</sup>

Members of the Taxation Committee:

Please signify below if you are agreeable to the Assembly Taxation Committee introducing a Joint Resolution that urges the President of the U. S. and International Trade Commission to reduce present tariff on barite imports. (BDR 1430)

- Chairman May- *May*
- Mr. Mann- *Mann*
- Mr. Bennett- *MB*
- Mr. Christensen- *Christensen* (M)
- Mr. Demers- *Demers*
- Mr. Harmon- *Harmon*
- Mr. Murphy- *Murphy*
- Mrs. Ford- *Ford*
- Mr. Young-