

MINUTES

ASSEMBLY COMMITTEE ON TAXATION
FEBRUARY 10, 1977
9:30 a.m.

Members Present: Mr. Schofield
Mr. Dreyer
Mr. Horn
Mr. Jacobsen
Chairman May
Mr. Craddock
Mr. Murphy

Members Excused: Mr. Mann

Members Absent: Mr. Harmon

Guests Present: John Crossley, Legislative Counsel Bureau -
Audit
Bill Engel, State Highway Department
Tom Kruse, Department of Taxation
Russell McDonald, Washoe County
Marilyn Paoli, Department of Taxation
E. T. Porch, State Highway Department
Homer Rodriguez, Carson City Assessor
John J. Sheehan, Department of Taxation
W. J. Slocum, Douglas County Commissioner
Robert Warren, Nevada League of Cities

Vice Chairman Schofield called the meeting to order at
9:42 a.m.

ASSEMBLY BILL 99

A.B. 99 deletes the requirement that the Multistate Tax
Compact advisory committee meet once each year.

John Sheehan of the Department of Taxation spoke first
concerning this bill. He said that he was chairman of this
committee and that it has not met in about four or five years.

Mr. Jacobsen stated that he was a member of this commit-
tee and had been since it started, and he felt that this
action was fine. He thought the committee should be on call.

Mr. Jacobsen moved that A.B. 99 be given a Do Pass rec-
ommendation; Mr. May seconded. The motion was given unani-
mous approval by the members present.

(THIS PAGE IS THE SECOND AMENDED PAGE OF THE ORIGINAL MINUTES.)

ASSEMBLY BILL 101

Mr. Sheehan spoke concerning this bill. A.B. 101 has to do with the bonding for motor vehicle fuel dealers. Apparently there were some questions as to how many bonds there are in the State. He said that there are 99 dealers in the State and 50 of these are at the present maximum limit of \$10,000. If the limit was raised, 40 of the 50 would have to post the new maximum bond of \$20,000. He stated that there are some companies that would have to post a bond in excess of \$1,000,000 by the formula used to compute the bond if there was not a maximum. He said that the Department of Taxation has not had to seek any claims against holders of bonds for motor vehicle fuels.

John Crossley of the Legislative Counsel Bureau, Audit, said that the minimum bond should remain at \$1,000.

Mr. Jacobsen asked if there were any idea of how many bonds were deposited in cash. Mr. Sheehan answered that there were none.

Mr. Murphy moved for an Amend and Do Pass as Amended recommendation for A.B. 101; Mr. Jacobsen seconded. The motion received unanimous approval of the members present.

ASSEMBLY BILL 161

Mr. Sheehan spoke concerning A.B. 161 and said that he had no comment one way or the other. He stated that the bill did not appear to change anything, that it was simply a change of the language.

Mr. Dreyer moved for a Do Pass recommendation; Mr. Jacobsen seconded. The motion received unanimous approval of the members present.

ASSEMBLY BILL 174

Mr. Sheehan said he knew of no opposition to A.B. 174. It simply moves up the dates for which certain reports must be filed by the county assessors to fit with the schedule of the State Board of Equalization.

Homer Rodriguez, Carson City assessor, said that there was no objection from the assessors.

Mr. Craddock moved for a Do Pass recommendation; Mr. Horn seconded. The motion received unanimous approval of the members present.

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ASSEMBLY BILL 175

Mr. Sheehan stated that he was not familiar with the rationale behind the bill. He also stated that the Department of Taxation had not finished a fiscal impact report on the bill.

Russell McDonald, Washoe County, testified that the history of this section as it now reads was at the request of the Department of Highways. The bill clarifies tax liabilities for property that is acquired by the State during a fiscal year. Mr. McDonald stated that the same problem occurs for cities and counties.

The Committee decided to hold A.B. 175 for rescheduling until the fiscal impact is completed.

Attached as Exhibit A is the form used for computing business inventory tax on livestock in Douglas County which was submitted to the Committee by Dallas Byington, a Douglas County rancher.

The Committee adjourned at 10:07 a.m.

Respectfully submitted,

Carl R. Ruthstrom Jr.

Carl R. Ruthstrom, Jr.
Secretary

EXHIBIT A

STATEMENT OF LIVESTOCK OWNED
DOUGLAS COUNTY
OWNER _____

BEEF CATTLE	Range Bulls				
	Cows (2 years and older)				
	Heifers (1 to 2 years)				
	Steers (1 year and older)				
	Weaned Calves (6 months to 1 year)				
	Purebred Cows				
DAIRY CATTLE	Herd Bulls				
	Cows (2 years and older)				
	All Dry Dairy Cows, (including First Calf Heifers)				
	Heifers (1 to 2 years)				
	Steers (1 year and older)				
	Weaned Calves (6 months to 1 year)				
SHEEP	Range Rams				
	Range Ewes				
	Weaned Lambs				
	Purebred Ewes				
SWINE	Market Hogs (200 lbs. and above)				
	Feeder Pigs (21 lbs. to 199 lbs.)				
	Weaner Pigs (up to 20 lbs.)				
HORSES	Stallions				
	Young Stock (1 to 3 years)				
	Brood Mares				
	Saddle, Stock and Work Horses				
	Fancy Pleasure Horses				
MISC. LIVESTOCK	Burros				
	Jacks				
	Goats				
	Honey Bee Hives				
	Chickens (6 to 14 months)				
	Turkeys (6 months and up)				
		FISCAL YEAR			
		SIGNED			
	DATE				

OFFICIAL DEMAND

As required by NRS 361.265 & NRS
361.247 this must be filed between
July 1 and July 15

Harry A. Winkelman, Assessor
P.O. Box 625
Minden, Nevada 89423

INDEX OF MEASURES IN ASSEMBLY COMMITTEE ON TAXATION
February 10, 1977

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Scheduled Hearing</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.B. 53	1/19/77	Howard	Authorizes deduction of property taxes from taxable mine proceeds.	2/3/77	Ind. Post.			
A.B. 99	1/20/77	Committee on Taxation	Deletes requirement for Multistate Tax Compact advisory committee to hold annual meetings.	1/27/77 2/10/77	Do Pass			
A.B. 101	1/20/77	Committee on Taxation	Creates Department of Taxation Bond Trust Fund and raises bond limits for motor vehicle fuel dealers.	1/27/77 2/10/77	Amend; Do Pass as Amended			
A.B. 102	1/20/77	Committee on Taxation	Creates intergovernmental trust fund and aviation fuels tax revolving account.	2/3/77 2/4/77	Do Pass; Rerefer to Ways/Mean Do Pass	Passed 2/8/77		
A.B. 103	1/20/77	Committee on Taxation	Requires sales and use tax collections to be deposited to account of State Treasurer.	1/27/77	Do Pass	Passed 1/31/77	Passed 2/8/77	
A.B. 104	1/20/77	Committee on Taxation	Changes prescribed boat lights; requires counties to pay Fish and Game Department for boat registration and tax services.	2/8/77	Amend; Do Pass as Amended			
A.B. 161	1/26/77	Committee on Taxation	Clarifies administrative powers of Department of Taxation.	2/10/77	Do Pass			
A.B. 174	1/27/77	Committee on Taxation	Changes latest dates for county assessors to file tax roll and segregation of roll with State Board of Equalization.	2/10/77	Do Pass			
A.B. 175	1/27/77	Weise	Provides abatement of taxes on all real property acquired by State.	2/10/77				

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A.J.R. 12	1/20/77	Committee on Taxation	Proposes to amend Nevada Constitution by authorizing Legislature to impose tax upon motorboats in lieu of property tax.	1/27/77 2/8/77				
A.J.R. 10/ 58th Session	1/17/77	Committee on Commerce	Proposes constitutional amendment to exempt business inventories from property taxation and allow Legislature to exempt any other personal property.	2/1/77 2/8/77	Do Pass	Passed 2/10/77		
A.J.R. 21/ 58th Session	1/17/77	Committee on Taxation	Proposes constitutional amendment for progressive exemption of business inventories from property taxation and legislative exemption of other personal property.	2/1/77 2/8/77				
A.C.R. 8	1/27/77	May	Directs Legislative Commission to study assessment and taxation of geothermal resources.	2/1/77	Be Adopted; Rerefer to Leg. Func.			

ASSEMBLY COMMITTEE ON TAXATION
 FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: THURSDAY, FEBRUARY 10, 1977

	PRESENT	ABSENT	LATE	EXCUSED
Chairman May	✓		✓	
Mr. Schofield	✓			
Mr. Craddock	✓		✓	
Mr. Dreyer	✓			
Mr. Harmon		✓		
Mr. Horn	✓			
Mr. Jacobsen	✓			
Mr. Mann		✓		Per PWM ✓ 2/15/77
Mr. Murphy	✓		✓	