

MINUTES

ASSEMBLY COMMITTEE ON TAXATION  
MARCH 31, 1977  
9:30 a.m.

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

Guests Present: Bill Adams, City Manager, Las Vegas  
Bryn Armstrong, Las Vegas Sun  
Don E. Ashworth  
L. B. Atherton, Carson-Tahoe Vending Co.  
David W. Baker  
Sam Boyd, California Hotel  
R. W. Bunker, City of Las Vegas  
Gordon Burnet, U & I Distributing Co.  
Jim Cashman  
Phil Cohen  
Cotton Crutchfield, W & W Vending and others  
Daniel J. Demers, Assemblyman  
Jackie Gaughan, El Cortez Hotel  
Oran Gragson  
David Hagen, City of Los Angeles, Metro-  
politan Water District  
Chic Hecht  
J. K. Houssels, Jr., Vice President, Union  
Plaza Hotel and Showboat Hotel  
James C. Lien, Department of Taxation  
Janet MacEachern, Chairman, Clark County  
Democratic Committee Legislative Action  
Committee  
Jim McDaniel  
Bruce McWhirter, Clark County  
Joe Midmore, Tobacco Tax Council  
Gary Milliken, Clark County Assessor's  
Office  
Tom Moore, Clark County  
E. L. Newton, Nevada Taxpayers Association  
Ken O'Connell, Greater Las Vegas Chamber of  
Commerce  
Marilyn Paoli, Department of Taxation  
Roy Puccinelli, Southworth Tobacco  
Art Rader, Self and Sports Fan  
Tom L. Raines, W & W Vending  
Erik Rasmussen, D & E Enterprises, Inc.

Mimi Rodden, Nevada State Museum  
George Roper, Nevada State Council of  
Carpenters  
Chuck Ruthe  
James D. Salo, Attorney General - Taxation  
Bruce L. Smith, Department of Taxation  
Hal Smith, Burrous, Smith & Co. of Nevada  
Steven Stucker, City of North Las Vegas  
Andy Tompkins, Lady Luck Casino  
John M. Vergiels, Assemblyman  
Robert Warren, Nevada League of Cities  
Charles Zobell, Review-Journal

Chairman May called the meeting to order at 9:33 a.m.

ASSEMBLY BILL 482

Danny Demers, Assemblyman, was the first to testify on the bill as the primary sponsor. He said that this is similar to a bill from the 1973 Session. The bill permits Clark County to tax the possessory interests at certain facilities in Clark County, particularly Hoover Dam. The bill was written to overcome a Supreme Court decision given last year. Mr. Demers stated that very simply, the position that many of us take is that even though a federal facility exists in the form of Hoover Dam, the interests or those people who possess the interests in it are utilizing that facility in such a way that taxes ought to be paid on it. He said that there are many precedents for this, and that the most significant one was the possessory interests suit that was started by former District Attorney, and now Judge, Beko in Nye County over the Nevada Test Site.

Mr. Demers further stated that the problem goes back to the 1940's when the Boulder Canyon Adjustment Act was passed. This act set up a fund of \$300,000 a year that was called in lieu of taxes. That money for the first couple of years went to Clark County. In either 1946 or 1947, the Legislature decided to take that away from Clark County and make it a part of the General Fund. The actual impact is a transferring of money from the General Fund to Clark County. He stated that the potential would be increased taxes over a period of time as ad valorem taxes increase. It could mean that there would be a great deal more than \$300,000 involved.

Tom Moore introduced Bruce McWhirter, an attorney who represented Clark County in the Supreme Court case mentioned previously by Mr. Demers, to speak for Clark County on A.B. 482.

Mr. McWhirter stated that he was from a Chicago law firm that represented Clark County in a lawsuit in which the County was seeking to tax the interests of the City of Los Angeles Department of Water and Power, and the Metropolitan Water District of Southern California in the power facilities at Hoover Dam. The Supreme Court ruled against the County citing NRS 361.157, Paragraph 1: "When any real estate which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a private individual, association, partnership or corporation in connection with a business conducted for profit, it shall be subject to taxation in the same amount and to the same extent as though the lessee or user were the owner of such real estate." The Supreme Court said that the City of Los Angeles and the Metropolitan Water District were not engaged in business for profit.

Mr. McWhirter further stated that the Supreme Court read into the statute something that the Legislature did not intend. He said that presently, the City of Los Angeles and the Metropolitan Water District pay property taxes in Nevada. He said that he would see no reason why the Legislature should wish to continue an exemption for the use by these foreign properties. He referred to several other changes in the bill and two court cases in which use of property has been held to be taxable whether or not someone is on the property.

David Hagen spoke next in opposition to the bill. He said that he did not wish to argue the law because the bill goes into matters which were before the court and found by the court in favor of the City of Los Angeles. He went into the history of the Boulder City Project explaining the reasons behind the \$300,000 in lieu of taxes presently paid to the State. He pointed out that presently any amount paid to the State of Nevada or any political subdivision would be deducted from the \$300,000. Mr. Hagen stated that five years ago, Clark County assessed the City of Los Angeles and the Metropolitan Water District for their possessory interests in Hoover Dam. He said that in the five years, over \$1,000,000 was collected, and this amount was deducted from the total in lieu of taxes paid to the State.

Mr. Hagen said that perhaps this does not seem like a lot of money now; however, he suggested that now would be the time to begin negotiations with the federal government for a number of things: power from Boulder Dam and increasing of the amount of in lieu of taxes from Boulder Dam. The present Act ends May 31, 1987, and he felt that the State of Nevada should be pressing toward these other ends, rather than taking away from the present \$300,000.

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Jim Lien and James Salo, both speaking for the Department of Taxation, pointed out various items in the bill and stated that it is much broader than would be indicated to the Committee.

After Mr. Lien and Mr. Salo spoke, Mr. McWhirter pointed out to the Committee that most of the items being pointed out were items that were already in the statutes and not being changed by this bill.

Mr. Mann stated that he wondered why the Department of Taxation felt that a foreign corporation should be allowed to be subsidized by the State of Nevada whether or not it is profit-making.

Mr. Hagen in answer to Mr. Mann stated that he was not sure what support Nevada is giving to the City of Los Angeles for which payment is not made. He said that the City of Los Angeles and the Metropolitan Water District pay taxes on all the facilities they own for the transmission of power. He stated that Nevada gives nothing free to these taxpayers.

In the interest of time, Chairman May concluded testimony of the bill so that the other agenda item could be considered.

ASSEMBLY BILL 363

John Vergiels, Assemblyman, spoke first in favor of the bill as the primary sponsor. He said that the main reason he put his name on the bill was that the people of Clark County will have a chance to vote on the imposition of the 5¢ tax on cigarettes. He said the bill will provide a stimulus to downtown Las Vegas and that the bill was long overdue.

Hal Smith spoke next. He said the interests of his firm were involved because of their responsibilities to the State of Nevada in the capacity as financial consultants. He said that the additional 5¢ tax on cigarettes would raise the money needed to meet the earnings test on a bond issue such as this.

Mr. Craddock asked Mr. Smith if any consideration had been made as to increased sales of cigarettes on Indian reservations if the 5¢ tax was imposed. Mr. Smith said that there had been consideration made. He said that it was hoped that the Legislature could find some way to block the "hold in the dike."

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Mr. Craddock further asked if the failure of A.B. 100 had been considered. Mr. Smith answered that this bill was a proposal of the Las Vegas Convention Authority which is very fiscally sound. He said that if there were declining revenues from cigarette taxes, there is sufficient production to protect the issue.

Don Ashworth spoke briefly in favor of the bill. He said that the same presentation was made two years ago, and the speakers at that time were still solidly behind this program.

Chuck Ruthe was the next speaker. He said that some place along the line, you need to talk about the need for a sports facility. He presented the question of what might have happened if when the airport in Las Vegas was built, the attitude would have been that, "We don't need it." Or what if the hotel owners had asked for proof that people would come to Las Vegas before building their big hotels. He said that under the present location, there is no way to expand to get competition. If it is to be assumed Las Vegas will grow, he said the need is to look for a place in some other area of town.

Mr. Ruthe said that the need of the community should also be considered. Any event that the community wants to put on has to take a secondary position. He said that it is extremely difficult to schedule basketball games for the University. Also the local high schools this past year had to discontinue using the Convention Center for graduations. He said that Las Vegas wants this because they need it now.

Jackie Gaughan was the next speaker. He said that his interest is to have a convention center downtown that is going to help all of Las Vegas. He said that when there is a basketball game, there is only a limited amount of people that can go. If an 18,000 seat sports complex is built, it would be able to take care of everybody. He stated that he presently spends about \$25,000 a month for cigarettes for the El Cortez Hotel. He said that he is willing to pay the penalty to have a sports complex downtown.

J. K. Houssels, Jr., stated that we are faced now with a spectre of competition that must be faced. He said that the facility is necessary. He said he would like the opportunity to take this issue to the electorate.

Andy Tompkins stated that the Lady Luck Casino is committed to a \$20,000,000 expansion. He stated that they feel the sports facility is needed, and even with an increase in cigarette tax, they will continue to sell cigarettes for 45¢ a pack.

Chic Hecht stated that the facility will benefit the entire community because it is not just a downtown situation. He said the State is going to be faced with the need for more revenues and that this will help the State.

Jim Cashman said that the good convention places have their location close to the rooms. He said that this facility will be close to the rooms, and it is close to public access.

Jim McDaniel discussed physical aspects of the sports facility (Exhibit A). He stated that there are 1950 parking spaces proposed with the option of 1560 additional spaces on 10 acres.

Mr. Horn asked considering the seating for 18,000 people and parking for only 3510 cars, where would the other cars park? Mr. McDaniel said that there will be a walkway to other parking facilities presently existing in downtown.

Chairman May stated that he did not sense a lack of support for the measure. He said that the primary concern from the Legislature was the amount of parking space. He asked if there could be some degree of confirmation that the option for the additional 10 acres of parking would be exercised.

Mr. Ashworth stated that Mr. Godfrey of Upland Industries, an arm of Union Pacific Railroad, indicated that the other 10 acres would be available, and Mr. Ashworth said the option will be exercised.

Mr. Jacobsen asked if any bond issue had ever failed in Clark County. The answer was no.

Bill Adams spoke representing the City of Las Vegas. He said the City recognizes this as being of great value to Las Vegas. The facility will be close to working business, close to shopping and not far from where people work. He stated that the University is fully in support. He stated that it was felt the area is well aware of the need of this downtown facility.

Chairman May read a letter he received from the Nevada Resort Association (Exhibit B) and a letter he received from the Clark County Democratic Committee indicating general support, but also relaying several objections to the bill as written.

Chairman May called a recess at 10:57 a.m. as the legislative session began at 11:00 a.m. on this date. He stated that the Committee would reconvene at 12:30 p.m. to continue hearing testimony on A.B. 363.

Chairman May called the meeting to order at 12:37 p.m.

Janet MacEachern spoke first in clarification of the letter sent to Chairman May from the Clark County Democratic Committee. She said the committee had discussed the limitation of using funds raised by the cigarette tax only for a sports facility in Clark and Washoe Counties. She said that there was no objection from individuals who did not live in Las Vegas to the erection of a sports facility. But she said that what they were trying to tell the Legislature was the if the bill was going to pass in Clark County, the money raised should also be allowed to build other types of recreational facilities in other cities of the County. She stated also that when the sports facility is built, the way the bill is written, additional money can only be used for another sports facility. She said that maybe in Clark County, other facilities would be desired.

Mr. Lien spoke next. He said that the passage of this bill would create various problems. There would be a possibility of 10 different tax rates in the State. He said that to adjust for this, there would have to be a \$350,000 investment to begin with. He further stated that any change in the cigarette tax tends to have an impact on revenues throughout the State. He further explained the anticipated problems of bootlegging and increased sales in Indian smoke shops (Exhibit C).

Art Rader spoke in opposition to the facility as proposed. He stated that the burden of the facility will be on smokers only, who will not be allowed to smoke in the facility. He said that to him it seems far more fair to put the burden on those that expect to reap the benefits from the complex, such as hotels and motels.

Mr. Rader stated that the location planned for the facility is in a high crime area. It is very near an economically depressed area. He said that from past experiences, arenas in those kind of areas have had trouble drawing people. He cited arenas used by the former Brooklyn Dodgers, the Oakland Athletics, and the University of Southern California.

Mr. Rader further asked what type of sports events are available to schedule dates that are frequent enough to justify building a complex. Also, he asked how many rock and other type concerts can be scheduled without saturating the local market for those type of events.

Mr. Rader further stated that the conclusion is inescapable that not enough special events can be scheduled to justify the construction of the facility. He stated that it appears the only business that can be reliably projected for the complex is convention trade. He said that if this is true, only a convention facility should be built.

Clyde Crutchfield spoke next in opposition. He discussed various aspects of Indian smoke shops which would see an increased business as a result of the increased cigarette tax. He stated that those in opposition to the project had not seen any of the drawings of the facility such as had already been presented to the Legislature. He said that he really questioned the figure that has been proposed and felt that the sports facility would cost much more than has been stated.

Mr. Crutchfield stated that the present Convention Center is being paid for by the room tax. He stated that any businessman would be present in opposition to the tax if they were presented a 5¢ tax on their business, and only their business and no other business in the State.

Mr. Crutchfield stated that some day, Las Vegas will need a sports complex, but not the type that is being proposed. He said that he felt the City would some day have to have a type of Astrodome with all sporting events of such being held indoors. He said that if the proposed facility was built, then at some time in the future, an Astrodome-like facility was constructed, what would be done with the old one? He said it would be another tax upkeep for the City, such as the Las Vegas Stadium on the Boulder Highway.

Mr. Crutchfield said that cigarette sales over the nation have decreased from 4% to 14%. The gaming tax and room tax are always going up. He asked why the revenue could not be obtained from these other means. He stated that it is possible that cigarettes could be banned, then where would the project stand. It was further stated that through declining commissions being paid on cigarette machines placed in various establishments, local businessmen were already hurting.



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Chairman May said that A.B. 363 will be rescheduled for Tuesday, April 5, and the meeting will be devoted primarily and first order to those in opposition to the bill. He adjourned the meeting at 1:11 p.m.

Respectfully submitted,

*Carl R. Ruthstrom Jr.*

Carl R. Ruthstrom, Jr.  
Secretary

EXHIBIT A

DOWNTOWN SPORTS ARENA

ASSUMPTIONS AS BASIS FOR DESIGN AND ECONOMIC PROJECTIONS

- 1) Complex designed for maximum use by community at large
- 2) Multi-purpose arena including basketball, ice hockey, concerts, rodeos
- 3) Opening of arena 1980
- 4) A minimum of 16,000 fixed seats
- 5) 75,600 sq. ft. of exhibit/convention/meeting rooms area including 1,500 multi-purpose seat auditorium
- 6) 30 acres of land area
- 7) Enclosed air conditioned pedestrian skyway from Main Street directly into complex (800 ft. by 30 ft. wide)
- 8) 2,000 on-site parking spaces
- 9) 44 VIP boxes for lease on annual basis
- 10) 6 indoor tennis courts and 5 handball courts to be located in convention area
- 11) Arena Club
- 12) Approximately 200 events per year
- 13) Use of arena for public ice skating and youth hockey when available
- 14) Free rental of complex for variety of community events which could total as many as 50 or more per year
- 15) Minor league hockey franchise
- 16) World team tennis franchise or professional volleyball franchise
- 17) UNLV men's basketball including expanded five day holiday tournament until such time as on-campus pavilion is constructed

- 18) UNLV women's basketball tournament until such time as on-campus pavilion is constructed
- 19) UNLV intercollegiate wrestling tournament until such time as on-campus pavilion is constructed
- 20) Average attendance per UNLV men's basketball game 12,000
- 21) Average attendance per minor league hockey game 4,000
- 22) Telescreen "indoor"/message center "outdoor" for promotion, photo replay and commercial advertising
- 23) Youth fun center of approximately 4,000 sq. ft.
- 24) Ticket (user) surcharge 25¢ per ticket per event
- 25) 2.8 persons per event per car average varying with certain events
- 26) \$1.30 per capita concession expenditure per event varying with certain events
- 27) 75 rentals of convention area for exhibits and mini-conventions per year at \$1,200.00 per rental average
- 28) 100 meeting room or auditorium rentals @ \$500.00 average
- 29) Complex to be operated by Convention Authority with separate staffing and administration
- 30) To achieve maximum utilization of the proposed facility will require the highest level of professional promotion and managerial competence. Without imaginative and knowledgeable promotion of the facility, it will be impossible to achieve the projected level of revenue.



*Nevada Resort Association*

932 E. SAHARA - LAS VEGAS, NEVADA 89105 - PHONE 735-2611

March 25, 1977

Dear Assemblyman May:

This is to advise that the Executive Committee of the Nevada Resort Association voted unanimously to support and recommend to the Legislature, passage of A. B. 363, as written.

We will appreciate your efforts towards enactment of this legislation.

Very truly yours,

Frank E. Scott  
President

By: Don E. Ashworth  
Vice President

DEA:vs

CLARK COUNTY

WASHOE COUNTY

CALENDAR YEAR 1976	Tax Dollars Collected	Tax Dollars Allocated (Back to Clark)	Tax Dollars Lost to Indian Sales	Tax Dollars Collected	Tax Dollars Allocated (Back to Washoe)	Tax Dollars Lost to Indian Sales
@ 10¢ per package	\$ 6,512,640	\$ 6,238,391	\$ 797,040	\$ 4,114,080	\$ 2,763,643	\$ 360,000
@ 15¢ per package	\$ 9,768,960	\$ 9,331,895	\$ 1,195,560	\$ 6,171,120	\$ 4,265,282	\$ 540,000
Estimated Revenue collected @ 15¢ per package and allocated if Indian Sales increased by:		Estimated 95% sold in Clark County			Estimated 73% sold in Washoe County	
10%	\$ 8,792,064	\$ 8,398,706	\$ 1,315,116	\$ 5,554,008	\$ 3,838,754	\$ 594,000
25%	7,326,720	6,998,921	1,494,450	4,628,340	3,198,962	675,000
33%	6,545,203	6,252,370	1,590,094	4,134,650	2,857,739	718,200
50%	4,884,480	4,665,948	1,793,340	3,085,560	2,132,641	810,000
75%	2,442,240	2,332,974	2,092,230	1,542,780	1,066,321	945,000

Note: 1

At present, Indian sales in Las Vegas have increased by 10% between July 1976 and February 1977. Indian sales in Reno are increasing by approximately 5% per month since starting late in 1976.

Note: 2

If the additional tax caused an increase in Indian sales of 33%, any tax benefit would be negated.

The March 14 calculations were based on the assumption that all stamps affixed by wholesalers would remain in their respective counties. This is not a true figure, as approximately only 95% of the cigarettes stamped by Clark County wholesalers and 73% of the cigarettes stamped by Washoe County wholesalers remain in the counties.

The remainder of the cigarettes stamped are sold in outlying counties.

Also, the March 14 schedule failed to reflect the amount of tax dollars that would be lost in Indian sales if the tax went to 15 cents a package.

EXHIBIT C

INDEX OF MEASURES IN ASSEMBLY COMMITTEE ON TAXATION  
March 31, 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	Passed 2/14/77	Passed 3/9/77	3/11/77
A.B. 100	1/20/77	Committee on Taxation	Places cigarette taxes directly upon ultimate consumer.	2/22/77 3/1/77	Amend; Do Pass as Amended	Passed 3/10/77		
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	Passed 2/17/77	Passed 3/22/77	3/24/77
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	Passed 3/22/77	3/25/77
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	2/11/77
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	Passed 2/21/77	Passed 3/15/77	3/18/77
A.B. 161	1/26/77	Committee on Taxation	Clarifies administrative powers of Department of Taxation.	2/10/77	Do Pass	Passed 2/14/77	Passed 3/16/77	3/21/77

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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	Passed 2/14/77	Passed 2/28/77	3/3/77
A.B. 175	1/27/77	Weise	Provides abatement of taxes on all real property acquired by State.	2/10/77 3/1/77	Amend; Do Pass as Amended	Passed 3/7/77		
A.B. 262	2/2/77	Kosinski	Provides an election to pay property tax levied against certain mobile homes in quarterly installments.	3/1/77 3/8/77 3/15/77	Motion to Do Pass Failed. Amend; Do Pass as Amended			
A.B. 277	2/7/77	Wagner	Provides property tax allowance for structures with renewable resource heating or cooling systems.	2/15/77 2/17/77 2/21/77* 3/2/77* 3/29/77				
A.B. 292	2/9/77	Robinson	Provides tax exemption for certain property used to conserve or produce energy.	2/15/77 2/17/77 2/21/77* 3/2/77* 3/29/77				
A.B. 304	2/14/77	Robinson	Provides alternative system of property tax relief to senior citizens without regard to income and makes other extensive revisions to Senior Citizens' Property Tax Assistance Act.	3/10/77 3/15/77 3/29/77				

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A.B. 310	2/15/77	Coulter	Provides property tax exemption to elderly.	3/10/77 3/15/77 3/29/77				
A.B. 317	2/16/77	Demers	Permits Department of Taxation to provide for insulation of certain senior citizens' homes.	3/10/77 3/15/77	Ind. Post.			
A.B. 322	2/18/77	Coulter	Provides alternative system of property tax relief to senior citizens qualified by income and makes other extensive revisions to Senior Citizens' Property Tax Assistance Act.	3/10/77 3/15/77 3/29/77				
A.B. 347	2/24/77	Committee on Taxation	Excludes combustible gases from taxation as a special fuel.	3/17/77 3/22/77 3/24/77	Majority: Do Pass; Minority: Do Not Pass			
A.B. 348	2/24/77	Committee on Taxation	Provides standard for determining assessed value of improvements under construction and clarifies which standards may be used in assessing agricultural land.	3/8/77	Do Pass	Passed 3/10/77		
A.B. 363	2/25/77	Vergiels	Provides for imposition of county cigarette tax to finance certain recreational projects.	3/17/77 3/31/77				



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A.B. 364	2/25/77	May	Renames and expands duties of certification advisory board in Department of Taxation and alters certification and training requirements for certain appraisers.	3/8/77	Do Pass	Passed 3/10/77		
A.B. 368	2/28/77	Goodman	Proposes to amend Sales and Use Tax Act of 1955 to provide for recoupment of taxes paid on uncollectible accounts.	3/8/77	Ind. Post.			
A.B. 374	3/1/77	May	Makes various changes in law relating to property taxes and to special taxes on livestock.	3/22/77 3/29/77	Amend; Rerefer to Taxation			
A.B. 395	3/1/77	Mello	Changes income limitation and allowances of Senior Citizens' Property Tax Assistance Act.	3/10/77 3/15/77 3/29/77				
A.B. 447	3/11/77	Dini	Eliminates interest charge on certain deferred taxes against agricultural and open-space property.	3/29/77	Do Pass	Passed 3/31/77		
A.B. 463	3/15/77	Committee on Taxation	Modifies requirement to report value of transferred real property and increases penalty for false declarations.	3/22/77	Do Pass	Passed 3/24/77		
A.B. 478	3/17/77	Committee on Taxation	Makes various changes in law relating to taxes on bees and livestock.	3/22/77	Ind. Post.			

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A.B. 482	3/17/77	Demers	Permits taxation of certain interests in tax-exempt property.	3/22/77 3/31/77				
A.B. 500	3/22/77	Jacobsen	Requires hearing by State Board of Equalization on value changes for certain utility property.	3/29/77	Amend; Do Pass as Amended			
A.B. 533	3/24/77	Committee on Taxation	Adds Trust for Public Land to charitable corporations; broadens exemption for land held for charitable purposes.	3/29/77				
A.J.R. 7	1/18/77	Harmon	Proposes constitutional amendment to permit property tax exemption for conservation of energy.	2/15/77 2/17/77 2/21/77* 3/2/77* 3/29/77				
A.J.R. 9	1/19/77	Robinson	Proposes constitutional amendment to permit property tax exemption for conservation of energy of production of energy from renewable natural resources.	2/15/77 2/17/77 2/21/77* 3/2/77* 3/29/77				
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 3/1/77	Amend; Do Pass as Amended	Passed 3/9/77		
A.J.R. 40	3/24/77	Committee on Taxation	Proposes to amend Nevada Constitution by allowing a separate tax classification for assessment of residential property of elderly persons.	3/29/77	Motion to Do Pass Failed			

<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.J.R. 10/ 58th Session	1/17/77	Committee on Commerce	Proposes constitutional amendment to exempt business inventories from property taxation and allow Legis- lature to exempt any other personal property from such taxation.	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 busi- ness inventories from property taxation and legislative exemption of other personal property.	2/1/77 2/8/77 3/24/77	Do Pass	Passed 3/28/77		
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.			

\*In Subcommittee

GUEST LIST

<u>NAME</u> (Please print)	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
		Yes	No
Bruce M. Whirter	Clark County	✓	
Gary Melliker	Clark County Assessor's Office		
<del>George Roper</del>	<del>Nev. State Council Carpenter</del>		✓
<del>Robert Barrett</del>	<del>W &amp; I Distilling Co</del>		
L. B. Atherton	Catson Tobacco Vending Co.	✓	
JAMES D. SALO, Rep. A.G.	Attorney General - Tax		
Jim Lien	Dept of Taxation		
Dymie Rodden	Nevada State Museum		
Joe Midmore	Tobacco Tax Council	✓	
Tom Moore	Clark County	✓	
Art Rader	SELF & SPORTS FANS	✓	
David W. Baker			
Marilyn Paoli	Dept. of Taxation		
Gene L. Suter	DEPT OF TAXATION		
Tom L. Raines	W & W Vending	✓	
Betty C. Crotcher	W - W Vending & others	✓	
Cheri Necht			
Phil Cohen			
Andy Tompkins	Sady Luck Casino		
Doug Boyd	Calif. Hotel		
Mike Rasmussen	St. C. Cont. Inc.		
STEVEN STUCKER	CITY OF NORTH LAS VEGAS	✓	
HAL SMITH	BURROUS, SMITH & CO. INC. NEVADA	✓	
Robert Warren	Nev. League of Cities		

GUEST LIST

<u>NAME</u>	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
(Please print)		Yes	No
Beyn Armstrong	Las Vegas Sun		X
E. S. Newton	NTA	✓	
<del>Bob Johnson</del>	Greater Las Vegas Council of Commerce		✓
Ray Russell	Southwestern Club		✓
Jackie GAUGHAN	El Cortez Hotel	✓	
R. W. Dunker	CITY OF LAS VEGAS		✓
Bob WARREN	NEV. LEAGUE OF CITIES	✓	
<del>Bob</del> Daniel J. Demers	Assemblyman		

ASSEMBLY COMMITTEE ON TAXATION  
FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: THURSDAY, MARCH 31, 1977

	PRESENT	ABSENT	LATE	EXCUSED
Chairman May	✓			
Mr. Schofield	✓			
Mr. Craddock	✓			
Mr. Dreyer	✓			
Mr. Harmon	✓			
Mr. Horn	✓			
Mr. Jacobsen	✓			
Mr. Mann	✓			
Mr. Murphy	✓			