

MINUTES

ASSEMBLY COMMITTEE ON TAXATION
APRIL 12, 1977
9:30 a.m.

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

Members Absent: Mr. Harmon

Guests Present: David W. Baker
Grant Bastian, Nevada Highway Department
Robert Blanford
Ray A. Crosby, Disabled American Veterans,
Nevada
Bea DeHaven, Lyon County Recorder
James P. Fleckenstein, DAV, Chapter 7
Michael Garabedian, DAV, Reno
Dana Greenleaf, DAV, Nevada
Ben R. Hammack, DAV, Chapter 1
Boblin Henry, Lyon County Recorder
Billie Hudson, DAV, Unit 6
Duane Hudson, DAV, Chapter 6
J. K. Johnston, DAV
James Jones, Washoe County Recorder
James D. King, DAV, Churchill County
James N. Kosinski, Assemblyman
Rick Kuhlmeier, Political Action Committee
Marion M. Lakey, DAV, Auxiliary Unit 7
Richard L. Lakey, DAV, Chapter 7
James C. Lien, Department of Taxation
J. E. Martie, American Legion
E. L. Newton, Nevada Taxpayers Association
William Olleta, American Legion
Marilyn Paoli, Department of Taxation
Chester L. Perkins, American Legion
Gene Phelps, Nevada Highway Department
Edward A. Quinn, Department of Taxation
Ollie K. Rodgers
Homer Rodriguez, Carson City Assessor
James D. Salo, Attorney General - Taxation
L. R. Scott, American Legion
C. R. Skidmore, DAV, Chapter 7
Jean E. Skidmore, DAV, Auxiliary Unit 7
W. J. Slocum, Douglas County
Carl Soderblom, Nevada Railroad Association

Steven Stucker, North Las Vegas
Joan Swift, Clark County Recorder
Thomas R. Wadding, DAV, Chapter 7
Robert Warren, Nevada League of Cities
Arnold L. Wetzstein, DAV, Chapter 7
Eugene E. Wetzstein, DAV, Chapter 7
Patricia J. Williams, Douglas County Recorder/
Auditor
W. H. Winn, Nevada Mining Association

Chairman May called the meeting to order at 9:40 a.m.

ASSEMBLY BILL 374

Mr. Jacobsen explained that the proposed amendments corrected the previous amendments incorporated into the first reprint of the bill which were not as desired.

Mr. Jacobsen moved for an Amend, and Do Pass as Amended recommendation on A.B. 374; Mr. Murphy seconded. The vote was unanimous in favor of the motion with Mr. Harmon absent.

ASSEMBLY BILL 577

James Jones spoke first in favor of the bill. He said that the bill will change the 75% of the real property transfer tax that presently goes to the State General Fund so that the whole amount of the tax stays in the county where it is collected. Speaking for Washoe and Clark Counties, he said that the situation is that as the two largest counties, he felt they were the tax collectors, they provide 100% of the effort, and he felt they should have 100% of what is collected.

Joan Swift said that the only comment she had was that she understood Nevada is one of the few states where the money does not stay in the area where it is collected.

Jim Lien passed out a fiscal note on the measure (Exhibit A). He said that this bill will not change the amount of tax collected. He also stated that it is true that the majority of states have this type of tax. He said while the Department of Taxation has regulation powers over the tax, it has no other responsibilities. He said that the Department makes the forms and the State Treasurer gets the money.

Mr. Mann moved to give A.B. 577 a Do Pass recommendation and rerefer to the Committee on Ways and Means; Mr. Schofield seconded. The vote was unanimous in favor of the motion with Mr. Harmon absent.

ASSEMBLY COMMITTEE ON TAXATION
APRIL 12, 1977
PAGE THREE

ASSEMBLY BILL 534

Bob Warren spoke in favor of the bill. He said that those who live in the northern part of the State know the condition of the roads in the winter. He said that this tax would be a means to raise funds for the repair and maintenance of these roads. He also stated, however, that the bill was proposed before the Governor announced last fall that there would be no new taxes. He said that Assemblyman Kosinski has a bill to provide for money to be returned to cities and counties in certain conditions, and this may be used for the same purpose.

Mr. Mann moved to indefinitely postpone A.B. 534; Mr. Jacobsen seconded. The vote was unanimous in favor of the motion with Mr. Harmon absent.

ASSEMBLY BILL 589

Mr. Warren again spoke. He said that Assemblyman Kosinski drafted this legislation because of the deterioration of money for cities and counties. He said that this is not a pioneer effort. Other states have taken the initiative to rebate cities and counties for Legislature-mandated losses in tax revenues.

Mr. Kosinski was the next speaker. He said he had a three-fold reason for introducing the bill. He said that one was the financial plight of some of the cities in Nevada. He said his second reason was excessive taxation. He stated that he thought a \$50,000,000 surplus was a larger reserve than Nevada needs. He said that the third reason was to possibly instill more caution in the Legislature when tax exemptions are enacted.

Mr. Mann said that if the Legislature starts giving everyone a "piece of the pie," there will not be a surplus for long. Mr. Kosinski replied that it was not his intention to give local governments a "piece of the pie," but that this money rested initially in the local governments, and the Legislature passed measures that took away from local government revenues.

Chairman May stated that the State has preempted local governments in various areas. He said that since the effective date is not until July of 1979, the next Legislature would have the opportunity to reconsider this action.

Mr. Horn moved for a Do Pass recommendation on A.B. 589; Mr. Jacobsen seconded.

ASSEMBLY COMMITTEE ON TAXATION
APRIL 12, 1977
PAGE FOUR

Mr. Craddock asked if the Legislature be saying that they are serving local governments notice that they do not have to be fiscally responsible by passing this bill.

Mr. Mann stated that he did not see the rush into the legislation. He said that Mr. Kosinski himself had said the next Legislature could deal with the issue.

Mr. Dreyer stated in the talk about a surplus, something always seems to happen. He said that when he first came to Carson City, there was supposedly a \$19,000,000 surplus. But when he actually got here, the surplus had dwindled to only \$3,000,000. He said that there is talk about the present \$50,000,000 surplus, but with little chunks coming out like this bill proposes, that can be \$30,000,000 quickly.

Roll call vote on Mr. Horn's motion:

Ayes - 3.

Nays - Schofield, Craddock, Dreyer, Mann - 4.

Absent - Harmon, Murphy - 2.

Chairman May declared the motion lost.

ASSEMBLY BILL 622

Mr. Kosinski said this bill was dealing with a provision enacted in 1973. The bill would broaden the present \$10,000 property tax exemption for veterans who have lost limbs to provide a graduation in five different classes depending upon the degree of disability. Thus all disabled veterans would be included.

Mr. Kosinski pointed out to the Committee that with inflation raising the prices of property, the percentage of benefit veterans receive through their exemption is continually decreasing. He said that he thought all veterans particularly disabled veterans deserve consideration of the Committee.

Mr. Mann stated that he has a 50% disability rating from the United States Army and would be recorded as not voting on the measures considering veterans as he would have a direct benefit.

Mr. Craddock asked if the language on Page 1, Lines 17-24 was clear. He stated, for example, the language states that a person with a disability between 80% and 99% would receive a \$7,500 exemption. He asked what about the person at 80% and the person at 99%.

Ray Crosby was the next speaker, and his comments are attached as Exhibit B.

Mr. Mann further stated that it had been carelessness on his part for being a sponsor of A.B. 582 concerning veterans exemptions.

Chairman May read a letter received from the Disabled American Veterans (Exhibit C) signed by Ray Crosby.

Chairman May appointed a subcommittee to look further into the bills being considered. Mr. Dreyer was appointed with Mr. Mann volunteering to sit on an informational basis.

ASSEMBLY BILL 582

Mr. Crosby stated that the veterans were definitely in favor of the bill. He said that the DAV did have an amendment to make the residency requirement five years. However, he stated that the changes in A.B. 582 would be sufficient if the Committee desired to keep it in present form as it would be an improvement.

As pointed out in Mr. Crosby's letter, Nevada ranks 50th in the nation as far as veterans benefits. Chairman May said that he had often wondered why Nevada has not done more for their veterans.

Rick Kuhlmeier stated that the group he represents supports A.B. 582 and A.B. 622. He stated that in his unsuccessful campaign for the Assembly last fall, the number-one thing people brought to his attention was the expansion of the \$1,000 property tax exemption to all veterans.

J. E. Martie spoke next for the Nevada Veterans' Advisory Commission and stated that he was present to give the support of the Commission to everything being presented at the meeting for veterans.

ASSEMBLY BILL 581

Chairman May said that the sponsor of this bill had chosen to give way to A.B. 582 which she stated was more realistic. He asked the record to reflect this so that the Committee would not be accused of killing a veterans bill.

Mr. Schofield moved to indefinitely postpone A.B. 581; Mr. Jacobsen seconded. The vote on the motion was as follows:

ASSEMBLY COMMITTEE ON TAXATION
APRIL 12, 1977
PAGE SIX

Ayes - 7.
Not Voting - Mann - 1.
Absent - Harmon - 1.

Chairman May stated that the remaining bills on the agenda that had not been considered, A.B. 532 and A.B. 586, would be added to the agenda of the next meeting.

Mr. Mann asked that the subcommittee schedule a meeting for the p.m. adjournment on this legislative day in the Assembly Lounge.

The Committee adjourned at 10:35 a.m.

Respectfully submitted,

Carl R. Ruthstrom Jr.

Carl R. Ruthstrom, Jr.
Secretary

EXHIBIT A FISCAL NOTE

EDR 32-1326
A.B. 577
S.B. _____

Date Transmitted 4-11-77

STATE AGENCY ESTIMATES Date Prepared 4-11-77

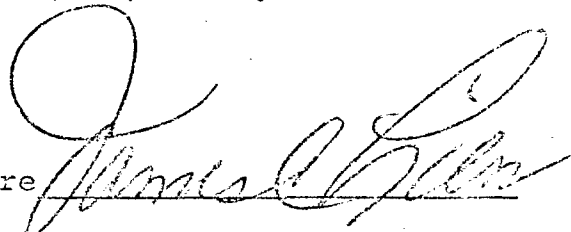
Agency Submitting Department of Taxation

Revenue and/or Expense Items	Fiscal Note 1976-77	Fiscal Note 1977-78	Fiscal Note 1978-79	Continuing
State share of RPTT	\$787,566	\$826,944	\$868,290	
Total	\$787,566	\$826,944	\$868,290	

Explanation (Use Continuation Sheets If Required)

The real property transfer tax is a tax on the sale of real property. The current rate is 55¢ per \$500 of unencumbered property. Currently the state general fund receives 75% with the balance of 25% remaining within the counties. The above figures represent an average of 5% growth taken from the last 5 fiscal years. The above figures represent the state's share only. The executive budget projects \$800,000 a year for the above three years.

Local Government Impact YES NO
(Attach Explanation)


Signature _____
Title Deputy Executive Director

DEPARTMENT OF ADMINISTRATION COMMENTS Date _____

Signature _____
Title _____

LOCAL GOVERNMENT FISCAL IMPACT Date _____
(Legislative Counsel Bureau Use Only)

EXHIBIT B

BY WAY OF EXPLANATION TO THE
ASSEMBLY TAXATION COMMITTEE
STATE OF NEVADA
APRIL 12, 1977

THERE ARE: APPROX. 95,000 VETERANS IN NEVADA
APPROX. 7,000 ELIGIBLE FOR DAV'S
INCLUDES PURPLE HEART AND 0% RATED VETERANS
APPROX. 5,200 ARE RATED 10% OR MORE DISABLED
APPROX. 3,000 ARE RATED 10 - 19% DISABLED
APPROX. 1,200 ARE RATED 20 - 49% DISABLED
APPROX. 750 ARE RATED 50 - 69% DISABLED
APPROX. 250 ARE RATED 70% OR MORE DISABLED
(60% IS 100% DISABLED FOR UNEMPLOYMENT PURPOSES)

THE DISABLED AMERICAN VETERAN WILL ALWAYS HAVE A 'PERMANENT' DISABILITY.
AND WILL HAVE SCARS FOR LIFE THAT MOST PEOPLE CAN NEVER SEE. HOWEVER, IN
THEIR WISDOM (OR LACK OF IT) THE V.A. WILL CUT DISABILITY COMPENSATION.
SINCE IT IS DONE BY OTHER 'HUMAN BEINGS' THE CUTTING IS SOMETIMES DONE
ON A PERSONAL RATHER THAN MEDICAL BASIS.

THEREFORE, WE BELIEVE THE EXEMPTION AB622 SHOULD PASS ON THE
BASIS OF DISABILITY COMPENSATION PAID RATHER THAN USING THE
NOMENCLATURE 'PERMANENT' AND THE WORD 'DISABILITY' WITHOUT
SAYING 'DISABILITY COMPENSATION'.

AS WE GET FURTHER FROM THE WARS - AND DANGER IS NO LONGER IMMINENT -
THERE IS A TENDENCY FOR EVERYONE TO FORGET. MOST OF US BELIEVE THAT WHAT
HAPPENED TO US HAD TO HAPPEN TO SOMEONE. WE WOULD LIKE TO FORGET WHAT DID
HAPPEN TO CAUSE OUR PRESENT PHYSICAL CONDITON. HOWEVER, WE CAN NOT.

OUR INJURIES, GREAT OR SMALL, HAVE LEFT A TRAUMATIC EFFECT ON OUR LIVES AND THE LIVES OF OUR FAMILIES. IT SEEMS THE OLDER WE GET, THE LESS ABLE WE ARE TO FEND FOR OURSELVES AND THE MORE PRONOUNCED OUR PHYSICAL SHORTCOMINGS AND AGGRAVATIONS ARE. THERE ARE MANY HANDICAPPED WITH BIRTH DEFECTS OR SUBSEQUENT DISEASE OR SUFFERING FROM PHYSICAL TRAGEDY WHO ARE NOT VETERANS. WE AS DAV'ERS, SYMPATHIZE WITH THESE PEOPLE AND RELATE TO THEM. HOWEVER, I BELIEVE THE TRAUMA SUFFERED BY DAV'S CAN NEVER BE MEASURED OR COMPARED WITH THESE OTHER UNFORTUNATE PEOPLE

TO HAVE ENTERED SERVICE HEALTHY AND BECOME WOUNDED OR HURT 6000 MILES FROM HOME HAS DRASTICALLY CHANGED THE LIFE STYLE OF ALL DISABLED AMERICAN VETERANS. WE DO NOT WISH TO CONTINUALLY POINT OUT TO THE PUBLIC OUR PARTICULAR PROBLEMS; HOWEVER, THIS SEEMS TO BE THE ONLY WAY WE CAN SEEK REASONABLE STATE BENEFITS. AS YOU NOW KNOW, NEVADA RATES A VERY POOR LAST PLACE IN VETERANS BENEFITS.

ACCORDING TO THE PRAYERS AND WISHES OF THE AMERICAN PEOPLE, THERE WILL BE NO MORE WARS. THEREFORE, YOU ARE CONSIDERING A FEW BILLS LIMITED TO A HANDFUL OF WWI VETERANS. THE MAIN BULK OF ALL VETERANS ARE THOSE WHO SERVED IN WWII AND FOUGHT THE 'POLICE ACTIONS' OF KOREA AND VIET NAM.

WE ARE NOT BEGGING, PLEADING OR THREATENING. WE ARE SIMPLY TELLING YOU HOW IT IS WITH US. WE ASK EACH OF YOU IN YOUR WISDOM, VOTING YOUR CONSCIENCE, TO CONSIDER OUR POSITION AND NEED. YOU CAN HELP ALL NEVADA VETERANS BY PASSING AB 582.

YOU CAN HELP ALL NEVADA DISABLED AMERICAN VETERANS BY PASSING AB 622
WITH THE SUGGESTED AMENDMENTS.

WE BELIEVE OUR REQUESTS FOR THESE NEW LAWS ARE NECESSARY AND REASONABLE!
WE ARE DEEPLY GRATEFUL TO ASSEMBLYWOMAN KAREN W. HAYES AND ASSEMBLYMAN NASH
M. SENA FOR INTRODUCING AB 581, HOWEVER WE FEEL IT IS ASKING TOO MUCH TO PASS
THIS BILL. WE WOULD LIKE TO SEE ALL VETERANS PAY THEIR DUES FOR A WHILE TO
OUR GREAT STATE BEFORE BECOMING ELIGIBLE FOR AN EXEMPTION. AB 582 WOULD MAKE
THIS POSSIBLE. WE WOULD LIKE TO SHORTEN RESIDENCY REQUIREMENTS AS SUGGESTED
IN AB 582. HOWEVER, WE WOULD BE MOST HAPPY TO HAVE THIS BILL PASSED AS WRITTEN.
IT FAR SURPASSES N.R.S. 360.090 WHICH REQUIRES A VETERAN TO HAVE BEEN A NEVADA
RESIDENT PRIOR TO DECEMBER 31, 1960, IN ORDER TO BE ELIGIBLE.

SINCERELY,



RAY A. CROSBY
LEGISLATIVE CHAIRMAN
DEPARTMENT OF NEVADA
DISABLED AMERICAN VETERANS
5835 LEON DRIVE
SUN VALLEY, NEVADA 89431

2. The amount of exemption shall be based on the per centage of service-connected disability compensation. The maximum allowable exemption for veterans eligible under 38 U.S.C. Chapter 801 and all veterans drawing 70 or more per cent disability compensation is the first \$10,000.00 assessed valuation. A person drawing service-connected disability compensation between:

- (a) 50 and 69 percent is entitled to a \$7,500 assessed value exemption.
- (b) 30 and 49 percent is entitled to a \$5,000 assessed value exemption.
- (c) 20 and 29 percent is entitled to a \$2,500 assessed value exemption.
- (d) Ten and 19 percent is entitled to a \$1,500 assessed value exemption.



RENO CHAPTER NO. 1

Disabled American Veterans

POST OFFICE BOX 994
RENO, NEVADA 89504

March 29, 1977

The Honorable:

Paul May, Chairman
James Schofield
Robert Craddock
Darrell Dreyer
Harley Harmon

Nicholas Horn
Lloyd Mann
Patrick Murphy
Lawrence Jacobsen

With all due respect, the State of Nevada ranks 50th of all states in benefits to her adopted and native veterans.

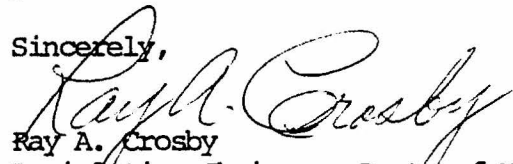
The attached enclosure substantiates Nevada's very poor standing.

Effective this date, there are four specific bills and amendments awaiting printing and introduction. They are respectively: (A) Five year residency for all veterans' property exemptions; (B) \$10,000.00 property exemption for all 100% Disabled American Veterans (wartime service-connected); (C) Specialized Disabled American Veteran license plates; and (D) Nevada state educational benefits for survivors and dependents of Disabled American Veterans rated 50% or more service-connected disabled.

Although these bills have been requested for printing and introduction since January of this year, they have not been presented.

May I, as a former Nevada State Assemblyman and a Disabled American Veteran, request your individual assistance in the consumation of the printing and passage of these very important bills before sine die? Thank you respectfully and

Sincerely,


Ray A. Crosby
Legislative Chairman, Dept. of Nevada
Disabled American Veterans
5835 Leon Drive
Sun Valley, Nevada 89431

RAC:csb

SPECIAL PLATES

FREE PARKING 19

FREE Tuition 38

EXemption Prop. TAX 41

NEVADA COMES IN DEAD LAST! COMPARISON TO VETERANS BENEFITS LISTED IN THIS BOOK OF OTHER STATES

Table 3.—State Expenditures for Veterans' Services, by State, 1973-74

[In thousands of dollars]

State	Total	Educational services and benefits	Pensions, institutional care, other welfare	Hospital and other medical services and benefits	Veterans' services offices	Bonus payments	Bonus administration	Veterans' housing	Administration of veterans' loan programs	Other veterans' services
Alabama PL-EX-F.T.	2,171	1,047			1,124					
Alaska PL-EX	378				41				337	
Arizona EX	394				394					
Arkansas PL-EX-F.T.	593	236	83		274					
California PA-PL-EX-F.T.	15,371	2,197	8,993		4,181					
Colorado PL-F.T.	770		602		168					
Connecticut PA-PL-EX	9,367		7,607	370		1,171	158			
Delaware PL-F.T.	371					315				
Florida PA-PL-EX-F.T.	675				675					
Georgia PL-EX	4,804			2,985	1,819					
Hawaii PL-EX	1,811			1,728	83					
Idaho PL-EX-F.T.	339		227		112					
Illinois PL-EX-F.T.	9,189	290	6,184		1,810	591		75		
Indiana PL-EX-F.T.	17,280		3,327		186	13,748				
Iowa PL-EX-F.T.	34,027	221	6,737			23,492	283			
Kansas PL-F.T.	1,938		1,255		683					
Kentucky EX	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Louisiana PL-EX-F.T.	1,493	200	44		1,249					
Maine PL-EX-F.T.	648		533							
Maryland PL-EX-F.T.	240				240					
Massachusetts PA-PL-EX-F.T.	46,581		37,506		788	8,287				
Michigan PL-EX-F.T.	10,490	431	1,068	7,667	270					
Minnesota PL-EX-F.T.	60,952		2,408		454	57,464	605			
Mississippi EX-PL	480				480					
Missouri EX	1,651		1,156		495					
Montana PL-EX-F.T.	685		488		197					
Nebraska PL-EX-F.T.	4,543		4,294		249					
Nevada EX ONLY	83				83					
New Hampshire PA-PL-EX-F.T.	452		402		50					
New Jersey PL-EX-F.T.	5,680	102	5,139		439					
New Mexico EX-PL-F.T.	262				262					
New York EX-PL-F.T.	5,358		3,048		2,310					
North Carolina EX-PL-F.T.	1,005		91		914					
North Dakota EX-PL-F.T.	6,953		287		63	6,533	70			
Ohio EX-PL-F.T.	8,384		5,358			2,459	414			156
Oklahoma EX-PL	2,747	132	1,021	1,291	303					
Oregon EX-F.T.	7,942	62						7,880		
Pennsylvania PL-EX-F.T.	5,566	3,334	939			1,111	182			
Rhode Island PL-EX-F.T.	2,039		2,039							
South Carolina PL-EX-F.T.	187				187					
South Dakota EX-PL-F.T.	2,263		876		203	1,184				
Tennessee EX-PL	613	156			457					
Texas EX-PL	663				663					
Utah EX-PL	36				34					
Vermont PL-EX	845		676		67	103				
Virginia EX-PL	825	98			727					
Washington EX-PL	6,703		2,855		234	3,614				
West Virginia EX-PL	541	150			391					
Wisconsin EX-PL	11,073		7,798		3,275					
Wyoming EX-F.T.	1,006	24	305							767
Grand total	298,467	8,680	113,346	14,041	26,634	120,071	1,712	75	8,217	5,600

1 Includes \$278,000 building construction.
 2 Includes \$135,000 building construction.
 3 Includes \$2,985,000 building construction.
 4 Includes \$73,000 building construction.
 5 Includes \$881,000 building construction.
 6 Includes \$68,000 building construction.
 7 Reimbursement to local taxing units for loss due to veterans' homestead exemption.
 8 Includes \$32,000 building construction and \$18,040,000 veterans' benefits.
 9 Includes \$3,515,000 building construction.
 10 Includes \$85,000 building construction.
 11 Includes \$231,000 building construction.

15 31 5

12 Includes \$172,000 building construction.
 13 Includes \$445,000 building construction.
 14 Includes \$756,000 building construction.
 15 Includes \$138,000 building construction.
 16 Includes \$88,000 building construction.
 17 Includes \$63,000 building construction.
 18 Includes \$184,000 building construction.

NA—Not available.

Source: State Finances in 1973-74, Bureau of the Census, Washington, D.C. 20233.

NEVADA, IN POOR 49TH PLACE ON VETS SERVICE, TIED FOR 34TH PLACE IN VETERANS SERV. OFFICE EXPENDITURES. COMPARE NEVADA Pg 166—with other states! FOR BENEFITS IN MOST OTHER STATES—ALL YOU NEED TO BE IN! MOST STATES INCLUDE SURVIVING SPOUSE & CHILDREN!

GUEST LIST

<u>NAME</u> (Please print)	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
		Yes	No
J. K. JOHNSTON	Disabled American Vets		<input checked="" type="checkbox"/>
Thomas R Wadding	DAV. Ch # 7		<input checked="" type="checkbox"/>
Ellie K. Rogers			
Eugene E. Wetzstein	D.A.V. Ch. # 7		<input checked="" type="checkbox"/>
Arnold R. Wetzstein			<input checked="" type="checkbox"/>
C. R. Skidmore	DAV Ch 7		<input checked="" type="checkbox"/>
Jean E. Skidmore	DAV. aux unit 7		<input checked="" type="checkbox"/>
Marion M. Lakey	D.A.V. Aux Unit 7		<input checked="" type="checkbox"/>
Richard L. Lakey	DAV. # 7		<input checked="" type="checkbox"/>
Chester L. Putrus	American Legion		<input checked="" type="checkbox"/>
J. Martie	Am. Legion	<input checked="" type="checkbox"/>	
R. R. Scott	Am. Legion		
Wm. Ollila	American Legion		
Bea De Naven	Lyon County Recorder	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Boblin Henry	Lyon County Recorder		<input checked="" type="checkbox"/>
Robert Blanford			<input checked="" type="checkbox"/>
James D. King	DAV Churchill County		
Ray A. Crosby	DAV - Nevada	581-82 6/22	
Rick Kuhlmeier	Political Action Comm	<input checked="" type="checkbox"/>	
Dave Kuehnert	D.A.V. Nev.		<input checked="" type="checkbox"/>
James P. Fleckenstein	DAV - NEV CHAP 7		
Ben R. HAMMACK	DAV - NEV CHAP 1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Joane Hudson	DAV - Nev. Chap 6		<input checked="" type="checkbox"/>
Billie Hudson	DAV - Nev. Unit 6		<input checked="" type="checkbox"/>

GUEST LIST

NAME (Please print)	REPRESENTING	WISH TO SPEAK	
		Yes	No
James Jones	Washoe Co Recorder	✓	
Joan Swift	Clark Co. Recorder	✓	
Patricia J. Williams	Douglas Co Recorder/Auditor		✓
E. L. Newton	Nevada Taxpayers	532, 534 589	
Grant Bastian	Nev. Hwy Dept.	534	
GENE PHELPS	✓ - -		✓
GARABEDIAN, Michael	DAY RENO		
W. H. Winn	Nevada Mining Ass	532	
JAMES D. SALO	Nev. ATTY. GEN.	✓	
Thomas Rodriguez	Canon City Liaison	✓	
Edw. A. Quinn	Nev. Dept. of Taxation	532	
Bob Warner	Nev. League of Cities		
Marilyn Pool	Dept. of Tax		
Jim Lies	Dept. of Tax		
Carl Soderblom			
Steven Stucken	NLV		
James Kosinski	Assemblyman		
David W. Baker			
W. J. Sloum	Douglas County		

ASSEMBLY COMMITTEE ON TAXATION
FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: TUESDAY, APRIL 12, 1977

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