

MINUTES

ASSEMBLY COMMITTEE ON TAXATION
SUBCOMMITTEE ON VETERANS EXEMPTIONS
APRIL 12, 1977
3:50 p.m.

Members Present: Mr. Dreyer
Mr. Mann

Guests Present: Ray A. Crosby, Disabled American Veterans,
Nevada
Dana Greenleaf, DAV, Nevada
Rick Kuhlmeier, Political Action Committee
James C. Lien, Department of Taxation
Marilyn Paoli, Department of Taxation

ASSEMBLY BILL 582
ASSEMBLY BILL 622

Mr. Mann told those representatives of the veterans present that they are a lot better off getting pieces of legislation at a time. He said that A.B. 622 would give a big consideration. It takes out the clause that to receive tax benefits a veteran had to have gone into the service from Nevada. He said that he felt A.B. 622 would have a chance, but he did not feel that A.B. 582 would pass because it opens the exemption to all veterans.

Mr. Crosby stated that A.B. 622 was written by Jean Dutton, Clark County assessor.

Mr. Mann stated that A.B. 582 could pass the Assembly, but it would never pass the Senate. Mr. Kuhlmeier pointed out that in A.B. 582 the clause is still there that to qualify for a tax exemption, the veteran would have had to serve during war.

Mr. Kuhlmeier stated that he saw the fiscal note supplied by North Las Vegas which was \$1.3 million statewide for 1977-78. Mr. Mann stated that the Department of Taxation could not verify what the impact of A.B. 582 would be, but he said it would be too big of a chunk now. He said that the only feature that they needed to get out of the statutes was that to qualify, a veteran had to enter the service from Nevada. He said that most Nevada veterans did not enter the service from this State.

Mr. Mann stated that these measures were some that were defeated in Taxation every session. He further stated that if both A.B. 582 and A.B. 622 were presented on the floor the same time, it would be likely for both to be defeated. He said that A.B. 582 is much too soon. He said it would be better to consider disabled veterans first. He said that if A.B. 622 cannot pass, A.B. 582 is not likely to pass.

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PAGE TWO

Mr. Mann told the veterans' representatives that it would be up to them to stand the heat within their own group concerning the ones who would be left out with just the passage of A.B. 622. Mr. Crosby said that A.B. 622 is the one he would like to go with.

Mr. Mann said that he had a problem with a 10% disabled veteran. He said that even the federal government gives those with less than a 30% disability a cash settlement. They consider those 30% and higher severe enough to warrant disability compensation.

It was agreed upon by all present to delete on Page 1, Lines 23 and 24. Marilyn Paoli stated that this would reduce the fiscal impact on A.B. 622 by about \$219,000 since approximately 50% of the veterans that qualify for disability are rated at 20% or less.

Mr. Dreyer said he thought the bill could go. He said once a veteran is rated 30% or higher, he has "been through the mill" and there is definitely something wrong with him. Mr. Mann stated that he thought the assessors would be in favor of the bill since the assessor from the largest county had written it.

There were several questions concerning proof of disability and which veterans would actually be included or excluded. It was felt that these questions were answered on Page 2 of A.B. 622, Lines 22 to 30.

Mr. Crosby asked Mr. Lien what would happen if A.B. 582 and A.B. 622 went to the floor together. Mr. Lien said that they would lose both of them.

Mr. Lien further stated that he would draw up the amendments that had been requested, and that he would talk to the Deputy Attorney General about questions that had arisen in the meeting.

The subcommittee adjourned at 4:30 p.m.

Respectfully submitted,



Carl R. Ruthstrom, Jr.
Secretary