

MINUTES

ASSEMBLY COMMITTEE ON TAXATION
APRIL 14, 1977
9:30 a.m.

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

Guests Present: Dr. Donald Baepfer, President, UNLV
David W. Baker
Charles Bell
Leroy R. Bergstrom, Kafoury, Armstrong,
Turner & Co.
Burrell Cohen, Rebel Athletic Foundation
Ray A. Crosby, Disabled American Veterans,
Nevada
John Gamble, Nevada Department of Education
Dana Greenleaf, DAV, Nevada
John Hawkins, Carson City Schools
Bill Inland, UNLV
Roger W. Jeppson, Woodburn, Wedge, Blakey,
Folsom & Hug
Rick Kuhlmeier, Political Action Committee
James C. Lien, Department of Taxation
Dwight Marshall, UNLV
James McDaniel, Rebel Athletic Foundation
William W. Morris, President, Rebel Athletic
Foundation
Roger Murdock, UNR
Russell Nielsen, UPI
Marilyn Paoli, Department of Taxation
Wayne Pearson, UNLV
Jack Petitti, Las Vegas Visitors and Con-
vention Bureau
Clayt Rabedeaux, UNR
John Tom Ross, Board of Regents, University
of Nevada
Richard Trachok, UNR
Robert Warren, Nevada League of Cities

Chairman May called the meeting to order at 9:37 a.m.

ASSEMBLY BILL 612

William Morris spoke first in favor of the bill. He explained that the Rebel Athletic Foundation has already put \$60,000 into the proposed sports facility in the planning and

designing. He said that the bill had called for redistribution of the slot machine tax rebate in excess of \$10 million, but amendments had been proposed that would change the original amounts.

Mr. Morris stated that in the past the first \$5 million went to the University Capital Improvement Fund and the balance went to the Distributive School Fund. In the amendment, the first \$5 million would still go to the University Fund, the next \$7.75 million would go to the Distributive Fund, the next \$2.75 million would go to the University Fund, and the excess then over \$15.5 million would be divided equally between the two funds. He said that the \$2.75 million is anticipated to be sufficient to amortize the cost of constructing two facilities, one on UNLV campus and the other at UNR.

Mr. Morris further stated that this would have no effect upon the current biennium budget of the Distributive School Fund because the money would only go back to the University Fund again when the rebate money had reached \$12.75 million.

Dr. Donald Baepler spoke next in favor of the bill. He said that every one of the contiguous states to Nevada had sports facilities on their university campuses. He said in 1968-69, 65 acres were set aside for construction of a sports facility. He said that the facility would be designed for basketball to be the home of the Running Rebels.

Dr. Baepler said that the University had been unable to accommodate the demand for tickets for basketball. He said that they had not been able to schedule appropriately at the Convention Center. He said that the facility would result in an increase of funds. Also, such a facility would be an absolute necessity if UNLV was to enter the Western Athletic Conference or any other. He said that entry into any conference would be contingent on such plans to build such a facility.

Dr. Baepler said that this facility would support two programs that are mostly self-supporting. He said that the Continuing Education program receives 5% of its support from the State and the athletic program receives 25% of its support from the State. He said that the facility would develop into one of the most used facilities on campus, and the variety of activities that could take place in it would guarantee daily use.

Mr. Horn asked what percentage of the time the facility would be used for non-athletic functions. Dr. Baepler said it would be approximately 50% of the time.

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Dwight Marshall spoke in favor of the bill with the Continuing Education program in mind. He said that there is a professional side of Continuing Education involving dentists, doctors, lawyers, and professional people in general. He said that there were a variety of cultural programs; fun courses in some cases and some credit courses. He said that this year they are dealing with about 15,000 people in 500 classes. He said the program has grown from about 200 people in 1966 to an estimated 25,000 in 1981. He stated that presently the program does not have a classroom that is only for Continuing Education. He said it is just about to the point that they cannot go any farther without any additional space.

Mr. Murphy asked what would happen if the athletic program expanded at the rate Continuing Education is. He questioned if the facility would be enough. Mr. Marshall said that he did not think it would come to that point. He said that Continuing Education would have to have more space like every program on campus will have to have more space.

Wayne Pearson spoke next for the bill. He said that he estimated that UNLV lost \$500,000 last year by not having a sports facility of this type. Less than 1/3 of the students who wanted to go could go, and faculty members were required to have been on the staff for two years before being able to purchase tickets. He said that this year there are about 1600 contributors who will give a minimum of \$500 to the program. He said that it appears that the only way a person could see a game is if they have given this minimum of \$500.

Mr. Pearson stated that there have been thousands of visiting fans that they have been unable to accommodate. He said that Louisville came with about 1200 to 1400 fans, and only 1/3 of them could get in to see the game. The University of New Mexico asked for 2000 tickets, and UNLV had to ask if they could settle for 200. He related that because of the intense feeling about the availability of tickets, there have been a variety of threats, and the ticket manager has had his van firebombed.

Mr. Dreyer asked if there was a possibility of televising the games to reduce the intense feelings. Mr. Pearson said that the University was hoping to do this on a semi-delayed basis where the game would be televised about half an hour after it was actually played. He said that this could be done with the exception of one or two games such as with Louisville.

Jack Petitti said that in the past the University held all of its games at the Convention Center. He said it has become extremely difficult to schedule games, and that games are scheduled almost every night the facility is available. He said that UNR faced a similar problem this year with the bowling tournament being held in the Convention Center there, and all games had to be played on campus where there is only a 2,000 seating capacity.

Mr. Horn asked what the impact would be on the Convention Center if they did not have the revenues obtained through UNLV basketball. Mr. Petitti said that the University has used the Convention Center at a reduced rate and that they have not made money on UNLV games.

Burrell Cohen spoke next for the bill. He compared the facility being proposed for downtown Las Vegas and this facility for the University. He said that the downtown facility would be mainly to attract conventions and business meetings. Its use, like the Convention Center, would also be limited. He said that the proposed facility for the UNLV campus could be used for basketball, registrations, concerts, lectures, graduations, and other functions that would be specifically university oriented. He said that in cities all over the country, there are facilities on the university campus and in the downtown areas, and both have been used very successfully. He said that this would present no duplication.

James McDaniel passed out a booklet describing and entitled the Thomas Mack Center (Exhibit A).

Mr. Mann asked what would be the projected revenue on the proposed VIP seats. Dr. Baepler said that there would be 35 VIP seats to be leased for \$30,000 a year.

John Tom Ross appeared before the Committee to indicate his support on the project.

John Gamble spoke in opposition to the bill. He said that the need for the sports facilities had been substantiated, but he had to oppose the method of funding. He said that the Distributive School Fund's share of the slot machine tax rebate had increased each year and had reduced the demand for state appropriations from the General Fund for the Distributive School Fund. He said the increases in the rebate had helped to offset inflationary rises in expenses. He said that it seemed to him that the bill was an "end run" on the State General Fund.

Mr. Mann said that he did not see the bill as an "end run" on the General Fund, and he stated that there were several programs in the Department of Education that have been cut down.

Mr. Schofield moved for an Amend, and Do Pass as Amended recommendation on A.B. 612; Mr. Dreyer seconded. The motion received unanimous approval of the Committee on a roll call vote with Mr. Craddock absent.

ASSEMBLY BILL 622

Mr. Dreyer stated that as an agreement reached by the proponents of A.B. 622 and A.B. 582, it was the recommendation of the subcommittee that the Committee act only on A.B. 622.

The Disabled American Veterans submitted figures showing how many veterans would benefit from the passage of A.B. 622 (Exhibit B).

Mr. Mann explained the proposed amendments to the bill. On Page 1, Line 13 add "total" before the word "percentage." On Line 16, change the word "between" to "of." In subsections (a), (b), and (c), change the word "and" to "to," and add the word "inclusive" after the word "percent." The final amendment would be to delete subsection (d).

Mr. Mann stated that if the bill was amended in this manner it would be doing something for veterans who had been disabled. He said that the cost of the bill was cut by over \$200,000 by these amendments. He said that he felt there was a good chance for passage of the bill.

Mr. Lien stated that presently with the amendments, the bill will have approximately a \$400,000 fiscal impact.

Mr. Jacobsen moved for an Amend, and Do Pass as Amended recommendation, and rerefer to the Committee on Ways and Means; Mr. Schofield seconded. The vote on the motion was as follows:

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

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ASSEMBLY BILL 532

Mr. Lien suggested to the Committee deletion of Section 3 and Section 10 of the bill. He said that these were the controversial portions of the bill, and he felt there would be no opposition if the bill was amended in this manner.

Those present who opposed the bill indicated that this amendment would make the bill suitable to them.

Chairman May stated that A.B. 636 and A.B. 586 on the agenda for this date would be rescheduled at a later date.

The Committee adjourned at 10:46 a.m.

ASSEMBLY BILL 395

At a special meeting on the floor of the Assembly on this date, A.B. 395 was given a Do Pass recommendation and rerefer to the Committee on Ways and Means (See Exhibit C).

Respectfully submitted,

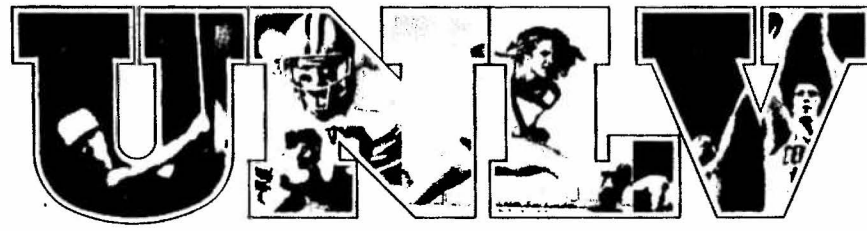
Carl R. Ruthstrom Jr.

Carl R. Ruthstrom, Jr.
Secretary

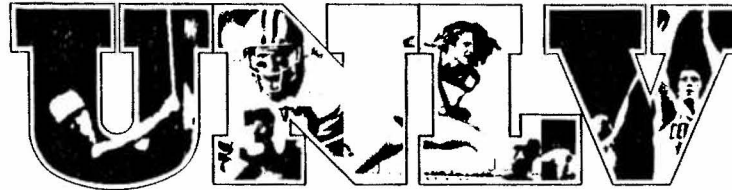
THOMAS MACK CENTER

CONTINUING EDUCATION
& SPECIAL EVENTS

EXHIBIT A



Rebel Athletic Foundation



Rebel Athletic Foundation

A Non-Profit Corporation Organized for the General Benefit of the Intercollegiate Athletic Department of the University of Nevada, Las Vegas.

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TRUSTEES

William W. Morris
President

Burrell Cohen
Executive Vice President

Donald L. Wood
Secretary

Dr. James M. Jones

Harry E. Claiborne

Charles C. R. Cavanaugh

Robert B. Cline

Albert G. Puliz

Jack Cason

Sig Rogish

David Pearl

Dr. Wayne Pearson

Nevada State Legislature
State Capital
Carson City, Nevada

Dear Legislators:

On behalf of the Rebel Athletic Foundation I am pleased to submit this proposal to you for your consideration with the hope that this will mark the beginning of intensified efforts to provide the University of Nevada, Las Vegas with an impressive new continuing education and special events facility.

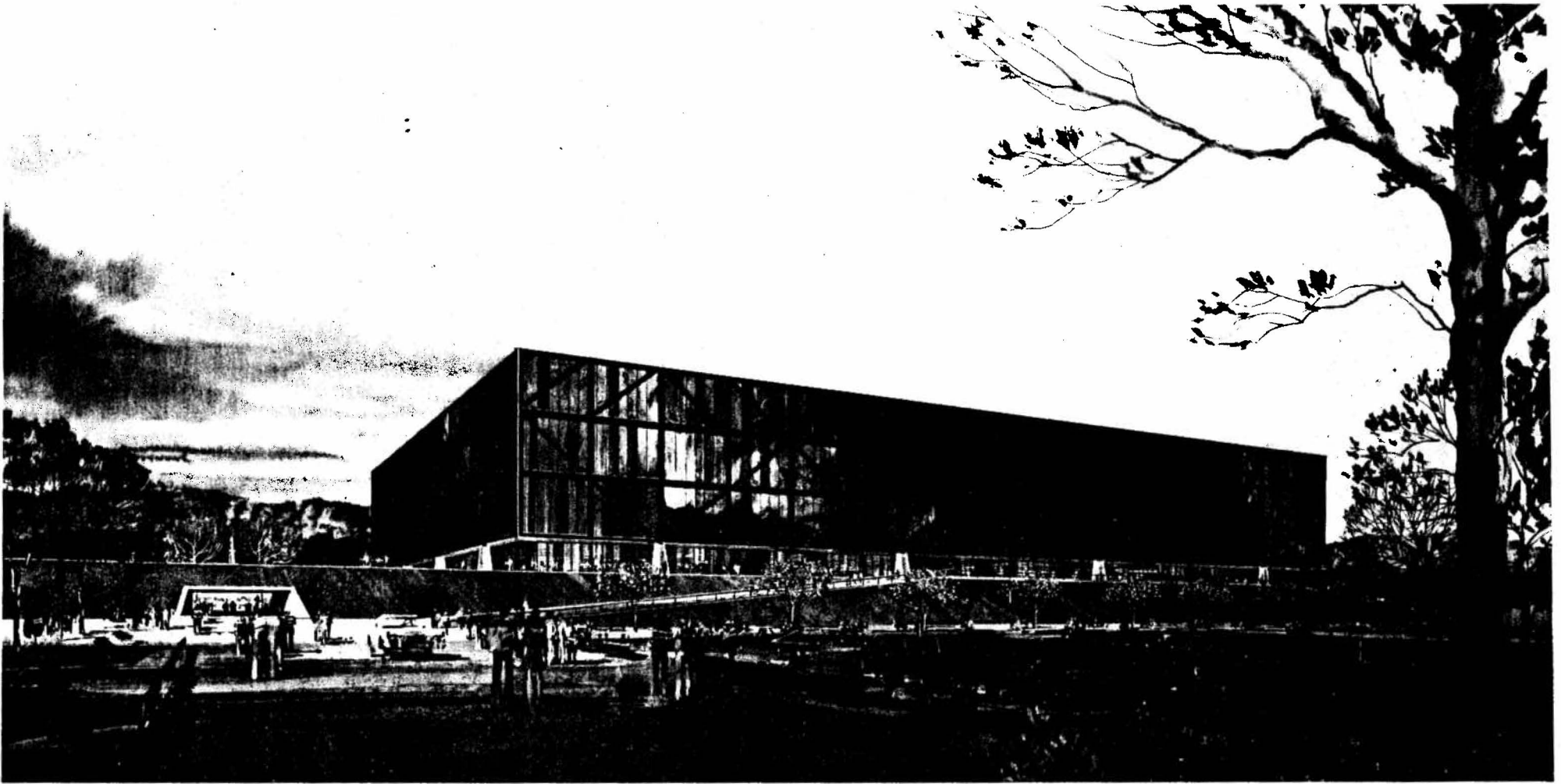
The Rebel Athletic Foundation is devoted to furthering the University's intercollegiate athletic program, as well as assisting wherever possible to expand and improve the quality of higher education at the University. We feel this proposal provides an opportunity to do both.

We have devoted a great deal of time, effort and money developing this program and are willing to be of further assistance working with you, Dr. Baepler and other University officials to create the Thomas-Mack Center on the UNLV campus at the earliest possible time.

Respectfully submitted,

William W. Morris
President

ARCHITECT : JAMES McDANIEL
DEVELOPMENT CONSULTANT : BURRELL COHEN



THOMAS · MACK CENTER
CONTINUING EDUCATION & SPECIAL EVENT · UNLV · LAS VEGAS · NEVADA

THOMAS·MACK CENTER
CENTER FOR CONTINUING EDUCATION AND SPECIAL EVENTS
UNIVERSITY OF NEVADA, LAS VEGAS

PROGRAM CONCEPT

- To provide on-campus center for continuing education programs and facilities for special University activities including indoor intercollegiate athletic programs.
- Creation of joint on-campus facility maximizing the utilization of campus land for continuing education and intercollegiate athletic programs, both of which promulgate a continuing and intensified interrelationship between the University and the community.

INDOOR ATHLETIC FACILITY - NEED

- Increasing student enrollment, which is expected to approximate 15,000 by 1985 and will create an increasing demand for student and faculty tickets for intercollegiate competition.
- Continued growth of the Las Vegas metropolitan area will continue to place an increasing demand for tickets from the community at large for certain intercollegiate programs, particularly basketball.

- Desire for the University to enter the Western Athletic Conference will mandate the construction of a large indoor sports facility as a pre-requisite for admission to this prestigious Athletic Conference.
- By constructing an indoor sports facility with the seating capacity of 18,000, the University will be better able to schedule outstanding intercollegiate basketball competition. At the present time the limited seating capacity of the Convention Center makes it virtually impossible to attract national collegiate powers such as UCLA, Notre Dame and Marquette, to name but a few of the many outstanding basketball teams that could be attracted to Las Vegas were there a sports facility large enough to generate the revenue required to pay the guarantees necessary to attract such teams.
- The ultimate success of the NCAA intercollegiate basketball competition is the annual post-season tournament. This nationally prestigious post-season affair is limited to 32 teams. Under recent restructuring approximately 28 of the teams selected for the post-season competition are selected from 20 separate conferences with some conferences getting more than one representative. This allows only four and sometimes six openings for independent schools such as UNLV.

- The increasing costs of maintaining an outstanding intercollegiate athletic program and one that brings national prominence to the University makes it imperative that a large indoor facility be constructed. This will enable the University athletic program to generate considerably more revenue from gate receipts than is possible at this time. Construction of an on-campus University-owned facility will also maximize the net revenue available to the University athletic program by minimizing rental requirements and producing important supplemental revenue from concessions and related revenue generating facilities within such a building.
- An on-campus indoor sports facility will enable the University to continue its philosophy of creating an esprit decor among its students and faculty by making the campus the center of all University activities. By constructing a sports facility capable of seating 18,000 persons, students, faculty and community supporters of the University's basketball program today and in the future will be assured of an opportunity to purchase tickets and, in so doing, personally support the basketball program as well as wrestling and other similar programs.

TICKET DISTRIBUTION FOR UNLV BASKETBALL GAMES

Scholarship donors	3,818
Students and faculty	2,188
VIP boxes	<u>50</u>
Sub-total	6,056
Visiting team	<u>201</u>
Total	<u>6,257</u>

- Construction of this facility will permit the relocation of all University athletic offices from their present location in the physical education complex, thus enabling the physical education department to occupy offices presently being used by athletic department personnel. This is important as staffing requirements for an expanding physical education program and intercollegiate athletic program will demand more offices and administrative services in the years ahead.

CONTINUING EDUCATION FACILITY - NEED

- The University's continuing education program is perhaps its most important educational link with the rapidly growing Las Vegas metropolitan community. This program encourages persons living in the Las Vegas Valley to further their knowledge and interest in a wide variety of literary, vocational, scientific and related fields of interest by offering as many as 375 programs annually for those interested in learning or improving their skills.
- At the present time 15,000 students are enrolled in continuing education classes which are being taught in classroom facilities that are borrowed or rented, often crowded and frequently poorly located both on and off-campus.

- The continuing education program is expected to enroll more than 25,000 students by 1985. The future success of this program is directly related to the provision of adequate on-campus classrooms, workrooms, administrative offices and related support facilities together in one location from which this important program can function efficiently and receive proper physical identification.

DESCRIPTION OF PROJECT

Special Events Pavilion - Proposed Uses

- The special events pavilion would be used for men's and women's intercollegiate basketball, intercollegiate wrestling, gymnastics, volleyball and would be available for special University functions including student oriented musical concerts, guest lectures and graduation ceremonies to name but a few of the uses for which such a facility can and will be used during the course of its existence.
- The special events pavilion would have permanent seating for 13,000 persons as recommended by the University's athletic department, which will make it among the largest on-campus facilities of its type in the United States. Justification for the proposed seating capacity is based upon the University's athletic department's belief in the continued population growth of both the University and the community.

The high level of achievement of the University's intercollegiate basketball program make it mandatory that the facility be large enough to provide sufficient seating for all persons including students, faculty and community supporters who wish to personally attend such sports activities. At the present time the 6,200 seating capacity at the Convention Center provides little opportunity for student and faculty attendance at UNLV basketball games. Only 2,188 seats are available for each basketball game for student and faculty with the vast majority of seats sold each year to University scholarship donors. In addition, at least 2,500 residents are annually denied the opportunity to purchase season tickets not to mention the thousands who would like an opportunity to attend an occasional basketball game, but who are unable to do so because of the minimum seating available in the Convention Center. The University's athletic department reasons that this problem will be magnified in the future due to the continued and dramatic growth of both the community and the University.

Highlights of Special Events Pavilion Design

- The design of the 18,000 seat special events pavilion provides excellent viewing from each seat with the farthest distance from a seat to the edge of the basketball floor only 128 ft. The highest row of seats will be less than 80 ft. above the floor.

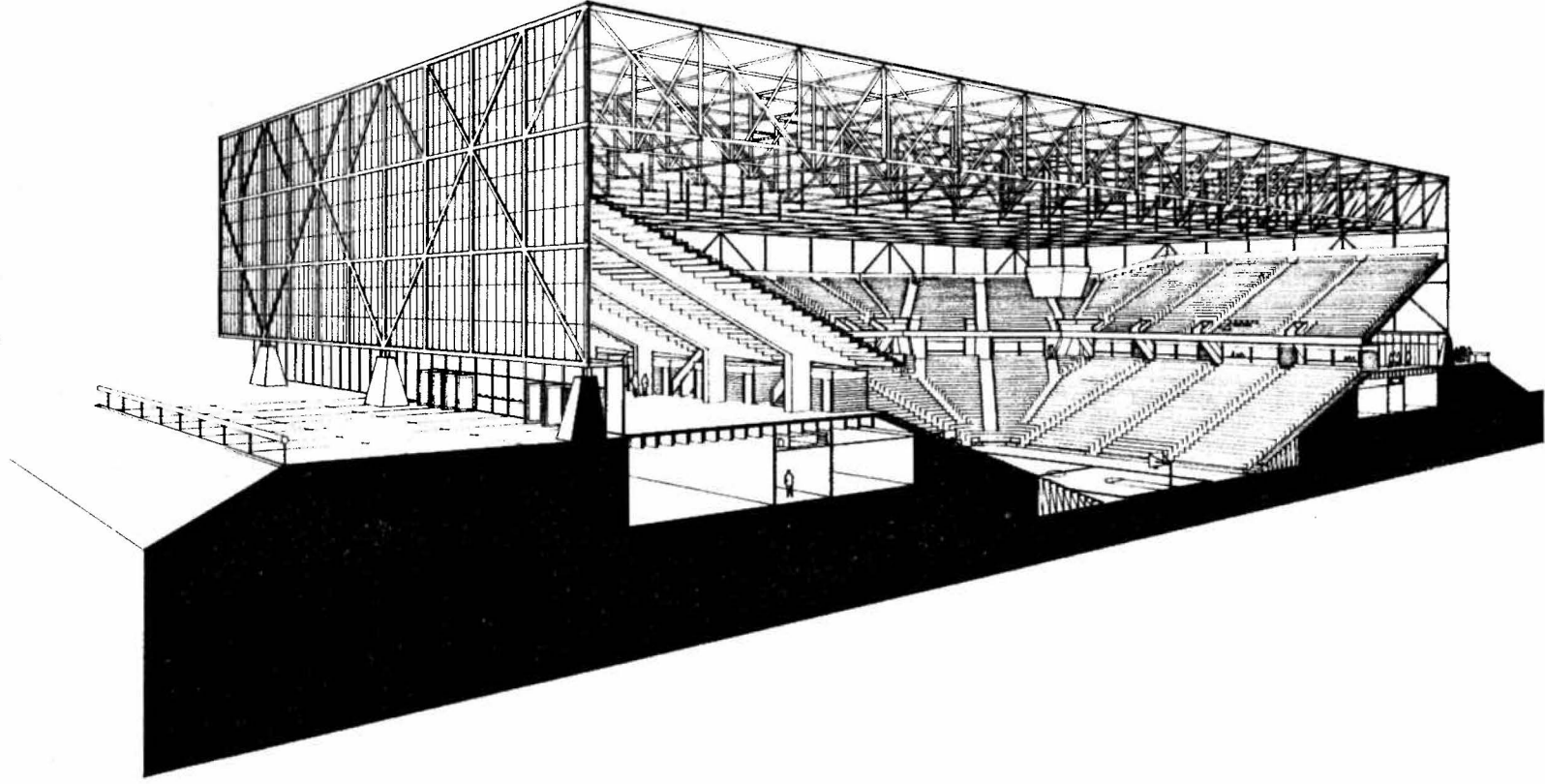
The perfect square configuration will enable 18,000 persons to be accommodated in four seating areas of equal size with ingress and egress to each designed to afford maximum ease, convenience and comfort. Lavatory and concession facilities are sectionized so that each quadrant has sufficient support facilities for the 4,500 persons accommodated in each section. Spectator circulation to and from the special events pavilion is designed for maximum ease. Spectators entering this facility will walk up ramps located on the northwest and southeast sides of the building and enter at concourse level. Ticket booths will be located at both entrances. From the concourse level spectators will either enter box seats located on the concourse level, descend to the area below the concourse level, which contains 8,000 seats, or ascend to the balcony seats above the concourse level. The balcony contains approximately 10,000 seats. Exiting from the building, following an event, will also be at concourse level with additional exits located at the corners of the building so that exiting will be free-flowing and convenient. Theater style, fully upholstered seats, wide aisles and wide concourse areas will enable 18,000 persons to enjoy activities in the special events pavilion in a most pleasant environment. For the more affluent, the facility will provide 34 boxes which will be located

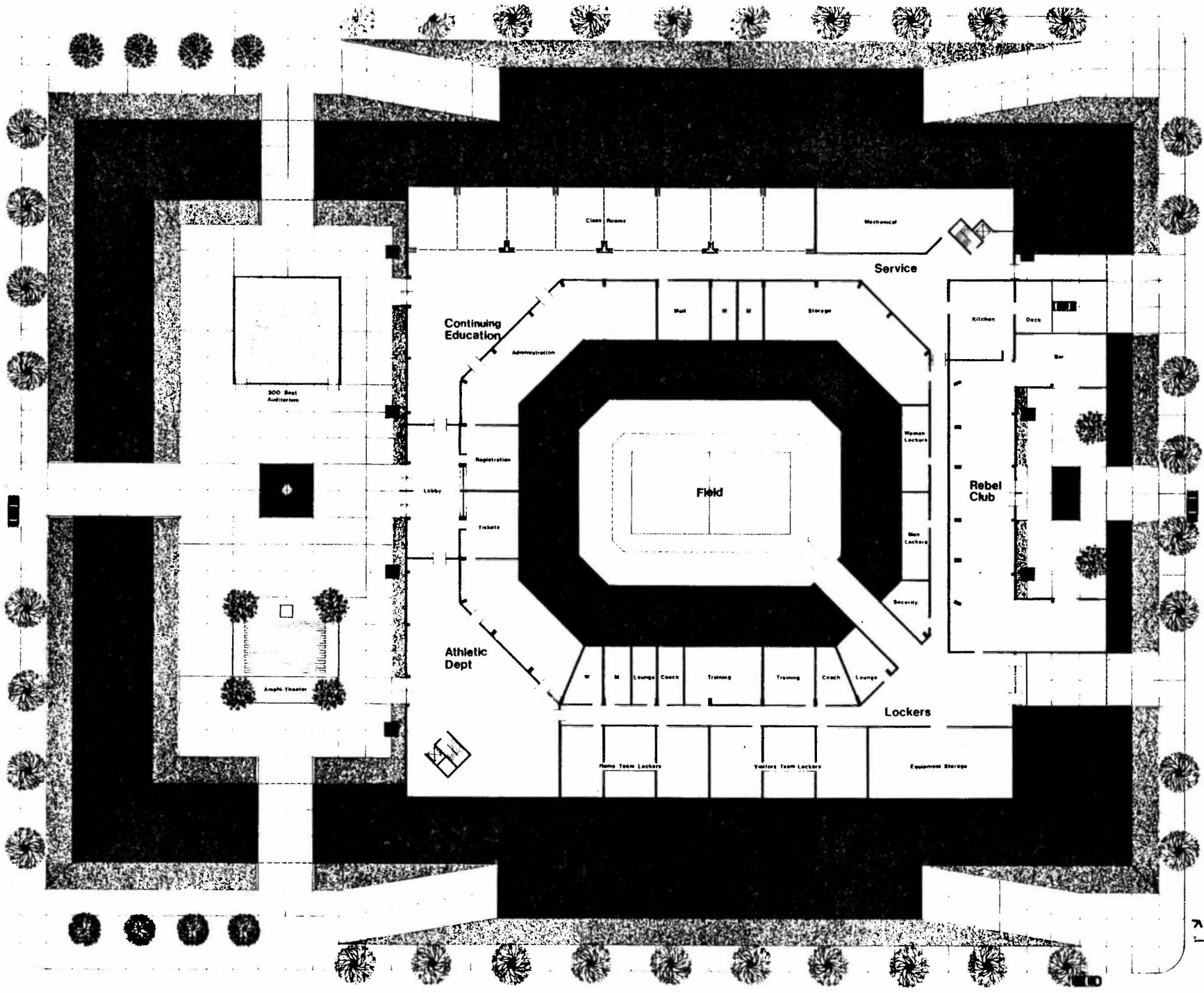
midway between the upper and lower seating sections approximately 40 ft. from the floor. They will be leased on an annual basis to scholarship donors who are willing to purchase scholarships for the privilege of occupying these prestigious seating accommodations.

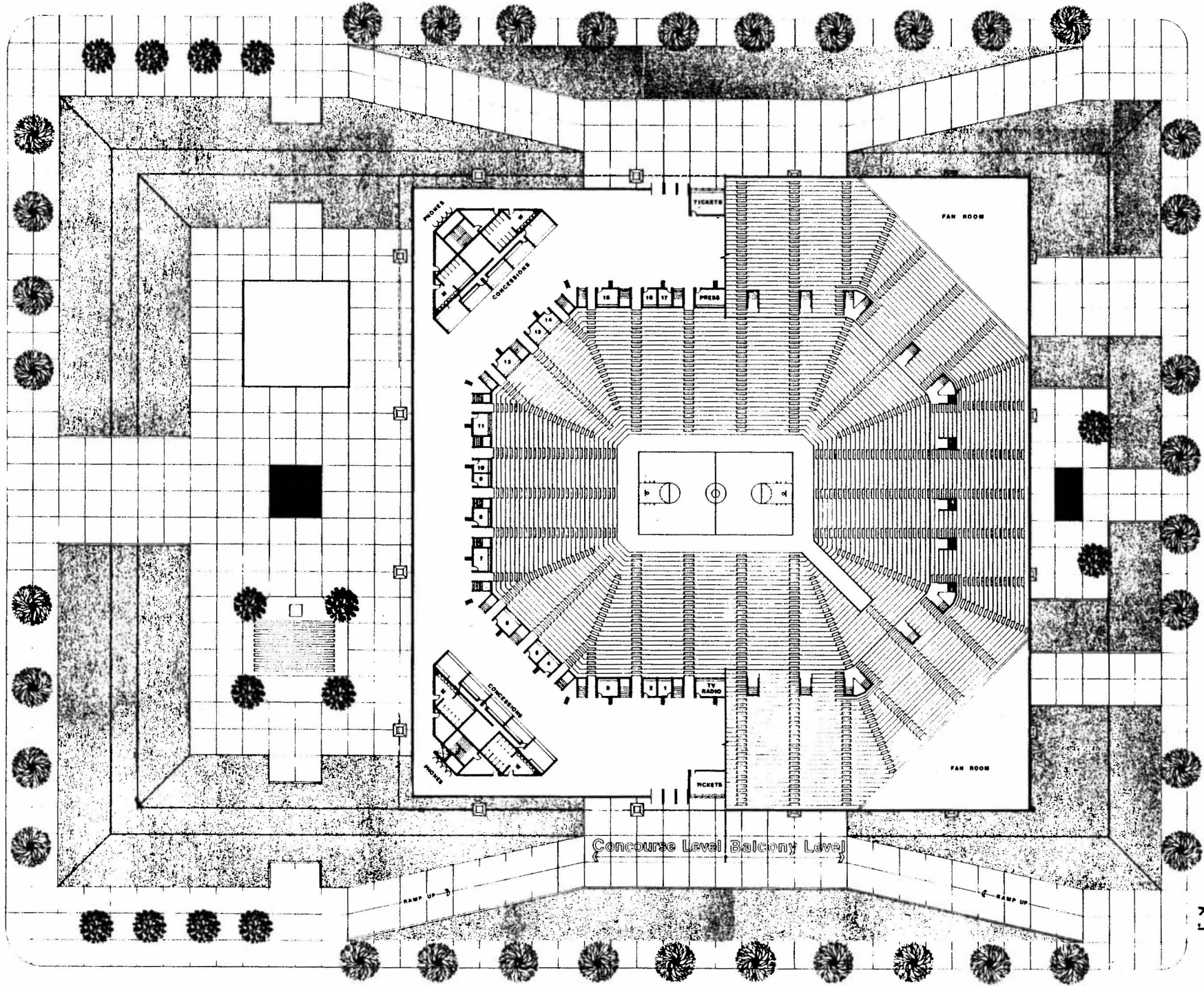
- A Rebels Club is proposed within the complex to provide an opportunity for the purchase of food and drinks before, during and after special event activities. This club could be used, if desired, during the day as an on-campus eating facility and, as such, could generate additional revenue to help defray operating and maintenance of the complex.

Center for Continuing Education Facility

- The building has been designed to utilize available space created of necessity by the design requirements of the special events pavilion. That is to say that in the design of any sports arena, a large percentage of enclosed space is generally available for other uses. In this instance it is proposed that such space located at the base of the building module be used for the provision of continuing education facilities and offices for the University's athletic department. These facilities would be functionally and physically separated







Concourse Level Balcony Level



from the upper level special events pavilion and, as such, would have separate ingress and egress. The continuing education facility would contain the following:

- 1) 300 person auditorium
(could also be used by athletic department)
- 2) 8 classrooms
(capacity for 50 persons each flexible for multiple use as required)
- 3) Kitchen for demonstration classes and provision to serve banquets
for 200 persons
- 4) Conference room for 20 persons
- 5) 10 administrative offices and 1 executive office
- 6) 10 secretarial positions
- 7) Workroom for mail and reproduction activities
- 8) Lobby area designed to provide accommodations for 24-hour classroom
registration

REVENUE AND OPERATING EXPENSES

- This proposed complex will be among the most extensively used facilities on the UNLV campus. It is anticipated that the special events pavilion will be used approximately 70 times per year for a wide variety of intercollegiate athletic programs and other related University student activities where a large seating capacity is required.

It is proposed that all users of the special events pavilion be required to pay some rental fee for the right to use the building. This fee will obviously vary depending upon the revenue generating capability of the event. Men's inter-collegiate basketball would undoubtedly be the largest source of revenue. Experience on other college campuses, however, support the fact that contemporary musical concerts would likewise generate a large amount of revenue for such a facility. Concession revenue, approximately 20% of which would be paid to the building operating fund, would contribute one-third of the projected revenue.

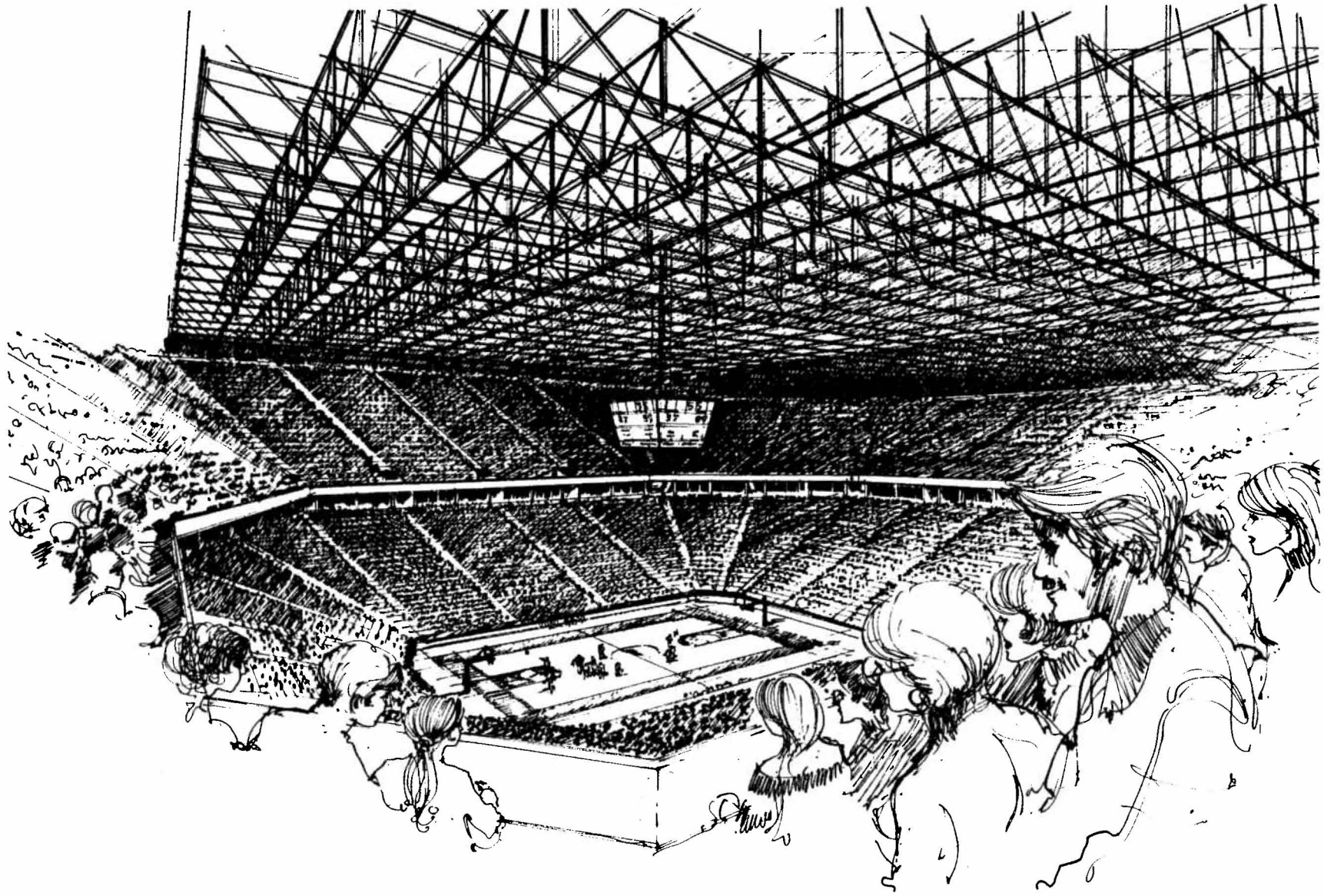
- The continuing education center would be responsible for a pro rata share of the operating costs in lieu of a rental payment. Finally, a \$1 Million Trust Fund has been proposed by private donors, the interest from which would be used to help defray operating costs for this complex.
- With projected revenue of approximately \$322,000 and an anticipated operating and maintenance expense of \$248,000, the building would have a \$74,600 surplus annually. Even if operating costs increased dramatically and revenue expectations remain as proposed, the operating and maintenance costs of the building can be met with the revenue projected from its use.

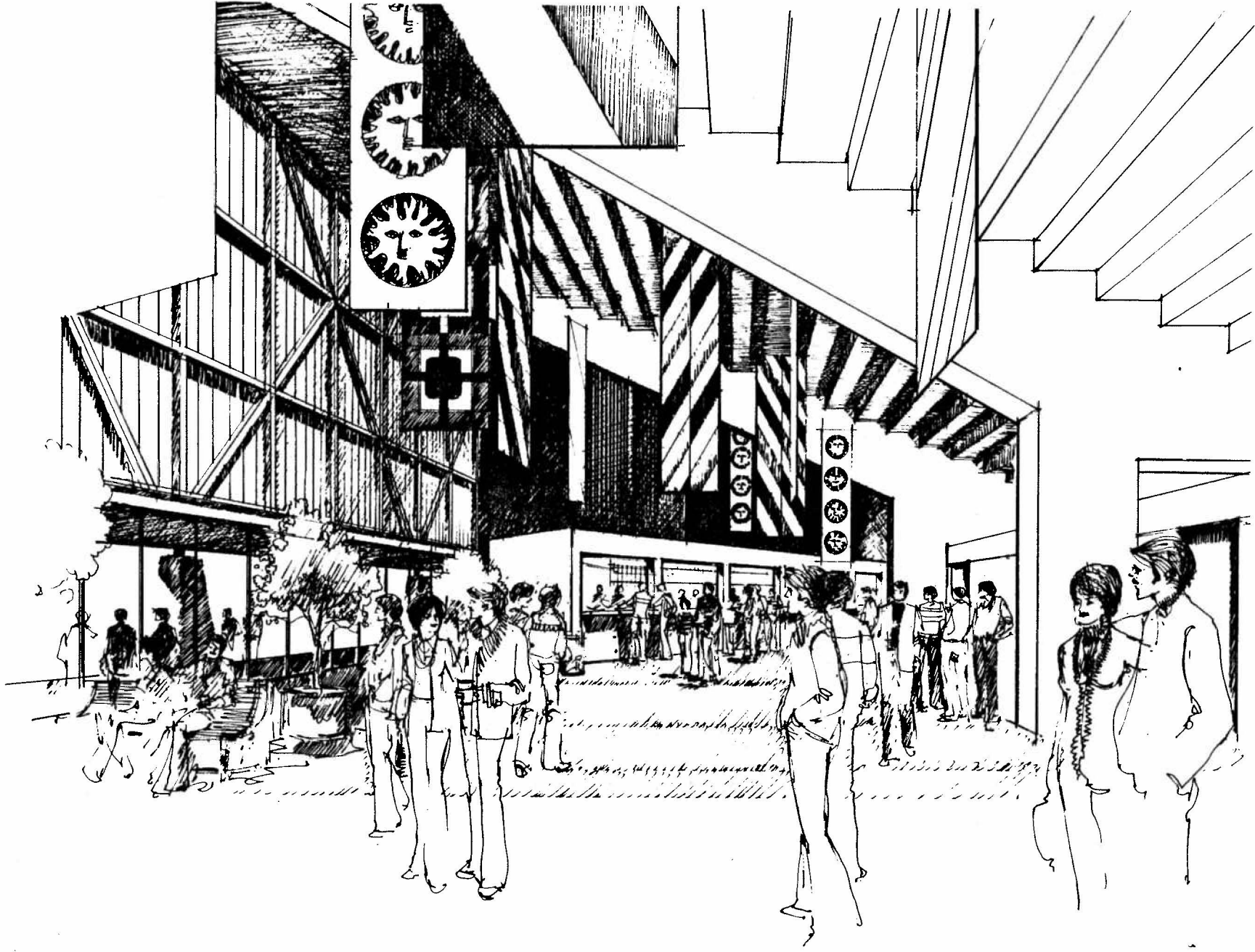
PROPOSED USES AND OPERATING COSTS

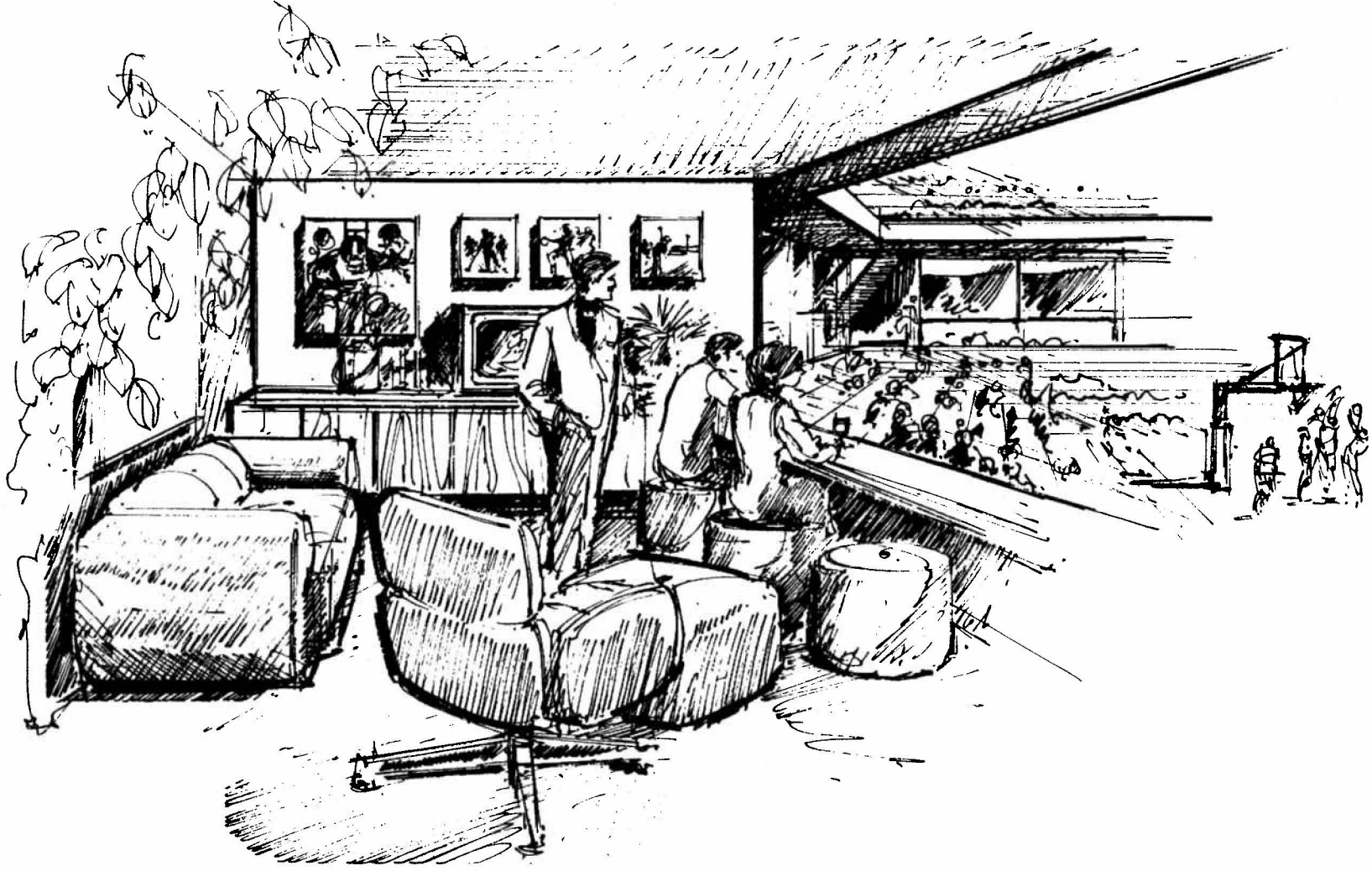
SPORTS AND ACTIVITY USES

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<u>ACTIVITY</u>	<u>USES</u>	<u>RENTAL INCOME</u>	<u>CONCESSION INCOME</u>	<u>TOTAL</u>
Men's intercollegiate basketball	20	\$ 30,000	\$ 68,000	\$ 98,000
Women's intercollegiate basketball and wrestling including tournaments	18	7,000	15,000	22,000
Concerts	10	60,000	20,000	80,000
Lectures/convocations/meetings	6	3,000	--	3,000
Other athletic events	8	4,000	10,600	14,600
Other student/University special functions	<u>8</u>	4,000	6,000	<u>10,000</u>
TOTAL	70			\$227,600
Continuing education payment				20,000
Operating trust interest				50,000
Miscellaneous				<u>25,000</u>
TOTAL REVENUE				\$322,600







OPERATING COSTS

- The complex is to be operated as an extension of the University, utilizing University maintenance personnel. Day to day operation and management of the complex is to be separated from the athletic department so that the building can be managed as its own "profit center". Each user would be required to pay a rental fee. Depending upon the type of activity this fee would vary. Operating costs will be reasonable if the building is operated as proposed. Essential operating costs are estimated as follows:

1) Building management including office expenses	\$ 60,000
2) Maintenance personnel and costs	88,000
3) Utility costs	80,000
4) Contingency	<u>20,000</u>

TOTAL	\$248,000
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Summary

1) Operating revenue	\$322,600
2) Operating/maintenance expenses	<u>248,000</u>

SURPLUS	<u>\$ 74,600</u>
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LOCATION AND ACCESS

- The proposed site of the center for continuing education and special events is located in the southeastern quadrant of the University campus and is generally bounded by Swenson Avenue on the west, the present University campus on the north, Maryland Parkway on the east and Tropicana on the south. Principle access to the area will be by Maryland Parkway, Swenson and Paradise for north/south traffic and Tropicana and Flamingo for east/west traffic. Direct access to and from the parking areas is provided by the extension of Swenson Avenue from Flamingo to Tropicana. This connection would provide an 80 ft. cartway and permit vehicular traffic to enter and exit the parking areas at three locations including a major entrance at the intersection of Swenson and Tropicana. University Road from Maryland Parkway would be extended to the complex, thus providing excellent access from the east.

SITE DEVELOPMENT AND PARKING AREAS

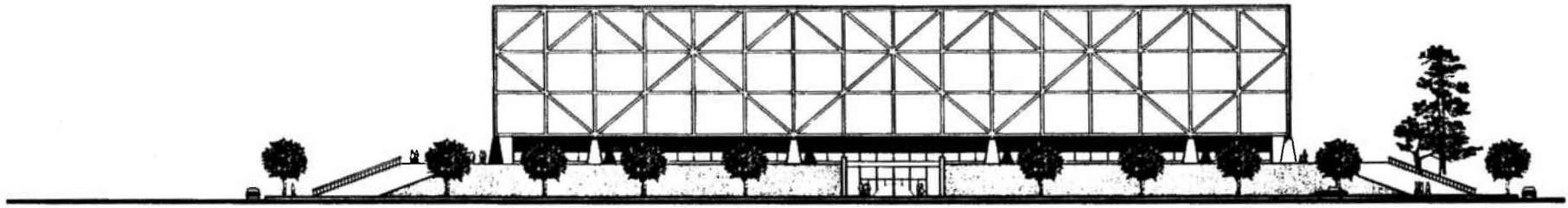
- The UNLV campus contains approximately 335 acres of which this project will utilize approximately 53. The center for continuing education and special events will physically occupy 9 acres with the remainder utilized for the



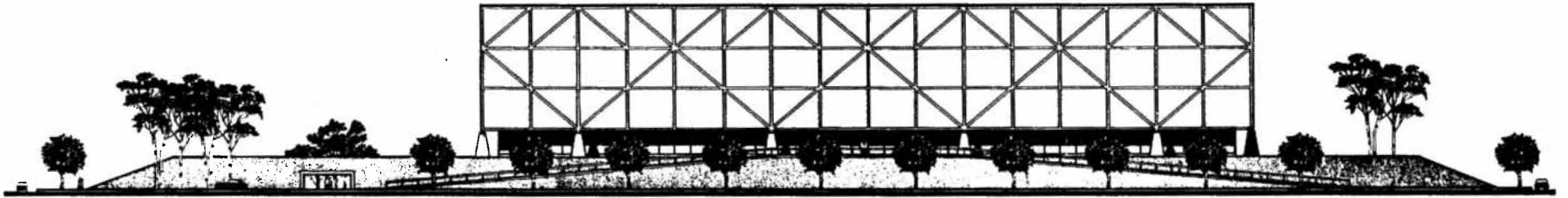
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SITE PLAN

ARCHITECT: JAMES McDANIEL · DEVELOPMENT CONSULTANT: BURRELL COHEN



View from Swenson



View from Tropicana

provision of 4,500 parking spaces, pedestrian walkways, vehicular access, landscaping and related amenities. The 4,500 parking spaces proposed for this location will minimize future requirements on the campus for parking to meet the increasing demand created by a larger enrollment and the construction of additional education facilities. These parking spaces would be used as the principle parking facility for the University and will enable future campus development to occur in a very efficient manner. This peripheral parking will permit future campus development to be highly intensified with buildings constructed within easy walking distance of one another by eliminating the necessity for access roads and parking spaces at each new building location. This will create a more compact and attractive campus.

CONSTRUCTION CHARACTERISTICS AND ESTIMATED COSTS

- The estimated cost of the proposed complex is \$14.8 Million. This includes architect's fees, furnishings for continued education center and 3% construction contingency.
- The proposed structure contains 384 ft. square at the balcony level and 368 ft. square at the concourse level. The building is approximately 90 ft. high at the plaza level with a clear height of 80 ft. from the playing floor to the bottom of the roof structure.

- Exterior walls at the concourse level are glass. The upper 62 ft. portion of the exterior wall is designed as a load bearing truss with CORE-TEN insulated steel panels between the web members of the wall trusses.
- The roof structure consists of fabricated open web steel trusses spanning in both directions.
- Ground floor seating treads and risers will be concrete slab on grade. The balcony seating will be a post-tensioned, reinforced concrete structure independent of the exterior wall and roof structural system. All seats, with the exception of the VIP box seats, are theater type upholstered chairs.
- The lower level (below concourse) contains a total of 87,947 sq. ft. to be used as follows:
 - 1) Continuing Education:

Approximately 29,000 sq. ft. allocated for classroom and administrative use for continuing education.
 - 2) UNLV Athletic Department:

Approximately 12,000 sq. ft. to be used for administrative offices and ticket selling facilities.

3) Team Rooms:

Approximately 22,000 sq. ft. to be used for dressing/locker rooms and spaces for related functions for home and visiting teams.

4) Rebel Athletic Club:

Approximately 13,000 sq. ft. to be used for meeting rooms for the Rebel Athletic Club.

5) Miscellaneous and Food Service:

Approximately 11,747 sq. ft. to be used for kitchen, mechanical, storage and other miscellaneous supportive functions.

6) Exterior Plazas: (both plazas are on the lower level)

- (a) The plaza at the southeast of the building will contain an enclosed 300 seat auditorium and an outdoor amphitheater.
- (b) The plaza at the northwest end of the building will be used primarily by the Rebel Athletic Club.

PROPOSED FINANCING

- It is proposed that the center for continuing education and special events be financed from slot tax rebate funds pursuant to the provisions of the Higher Education Capital Construction Fund Act created by the 1971 Nevada State Legislature. This legislation specified that the first \$5 Million paid into said fund be expended by the Board of Regents for capital improvement projects with the balance being deposited into the State Distributive School Fund.
- In 1976 slot tax rebate funds were approximately \$11.5 Million. With the increasing popularity of slot machines and the expansion of slot machines outlets, the funds available from this source will continue to increase dramatically. Proposed legislation by the Nevada Congressional Delegation in Washington will endeavor to increase the federal slot tax rebate from its present 80% to 95%. This would further accelerate the funding of the Higher Education Capital Improvements Fund and increase monies available with which to finance capital improvement projects of the University System.
- Legislation to be introduced during the 1977 Nevada State Legislative Session

proposes to redistribute on an equal basis annually all slot tax rebate monies in excess of the first \$10 Million between the University's Higher Education Capital Improvements Fund (would receive the first \$5 Million) and the State Distributive Fund (would receive the second \$5 Million). Revenue in excess of the \$10 Million, which, by the end of 1977 is estimated to be more than \$2 Million, would also be divided equally between the two funds. This would provide sufficient revenue for purposes of financing the proposed continuing education and special events complex, which is estimated to cost approximately \$15 Million. Amortization over 20 years at 7½% interest would require \$1,400,000 annually to pay for the cost of construction of this facility. Therefore, construction of this complex could be provided without impairing other important capital improvement projects scheduled for the University System.

EXHIBIT B


Veterans Administration Statistical

Check List Re: Disabled American Veteran

Population, Nevada - 4 Eastern Counties of California

<u>DAV's Drawing Disability Compensation</u>	<u>Total</u>
10%	2,736
20%	+ 1,197 (3,933 not eligible for AB622)
30%	981
40%	747
50%	558
60%	270
70%	278
80%	171
90%	72
100%	<u>747</u>
	7,757 Total Nev. & E. Calif. DAV's
	- <u>3,933</u> Less 10% & 20% DAV's
	3,824
	- <u>543</u> Less 7% E. Calif. (not eligible for AB622)
	3,281
	- <u>388</u> Less 5% (moved from state)
	<u>2,893</u> TOTAL ELIGIBLE FOR AB 622

*Many DAV's do not own
personal or real property


J.K. Johnston
National Service Officer
Disabled American Veterans
1201 Terminal Way #106
Reno, Nevada 89502

MEMO

NEVADA LEGISLATURE

From the desk of ...

PAUL W. MAY
Assemblyman, District 19 (Clark)

4/14/77

COMMITTEE on TATTIACU 3:00 PM
CHAIRMAN'S DESK

CONSIDER AB 395

REPORTED FROM SUB-COMMITTEE CONSISTING OF
MR. CRADDOCK, HORN AND DREYER.

DO PASS AND RE-REFER TO WAYS AND MEANS

BY VOICE VOTE "AYE"

MAY, CRADDOCK, HORN, MURPHY, HARMAN
3309 Wright Ave., North Las Vegas, Nevada 89030
JACOBSON, DREYER, MANN

Paul W. May
CHAIRMAN

INDEX OF ALL MEASURES IN AND REFERRED TO ASSEMBLY COMMITTEE ON TAXATION

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Discussed In Committee</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.B. 11	1/17/77	Mann	Provides for submission at next general election of question proposing certain changes in Sales and Use Tax Law.					452
A.B. 53	1/19/77	Howard	Authorizes deduction of property taxes from taxable mine proceeds.	2/3/77 2/8/77	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 1st Reprint	1/20/77	Committee on Taxation	Places cigarette taxes directly upon ultimate consumer.	2/22/77 3/1/77 3/31/77 4/5/77	Amend; Do Pass as Amended	Passed 3/10/77		
A.B. 101 1st Reprint	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 1st Reprint	1/20/77	Committee on Taxation	Creates intergovernmental trust fund and aviation fuels tax revolving account.	2/3/77 2/8/77	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 1st Reprint	1/20/77	Committee on Taxation	Changes prescribed boat lights; requires counties to pay Fish and Game Department for boat registration and tax services.	1/27/77 2/8/77	Amend; Do Pass as Amended	Passed 2/21/77	Passed 3/15/77	3/18/77

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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
A.B. 174	1/27/77	Committee on Taxation	Changes latest dates for county as- sessors to file tax roll and segrega- tion 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 1st Reprint	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	Passed 4/1/77	4/7/77
A.B. 262 4th Reprint	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 2nd Reprint	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 4/7/77a	Amend; Do Pass as Amended			
A.B. 292 1st Reprint	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 4/7/77a	Amend; Do Pass as Amended			

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<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Discussed In Committee</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
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				
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	Passed 4/13/77		
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		

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A.B. 363 2nd Reprint	2/25/77	Vergiels	Provides for imposition of county cigarette tax to finance certain recreational projects.	3/17/77 3/31/77 4/5/77	Amend; Do Pass as Amended	Passed 4/13/77		
A.B. 364 1st Reprint	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	Passed 4/1/77	4/12/77
A.B. 368	2/28/77	Goodman	Proposes to amend Sales and Use Tax Act of 1955 to provide for recoument of taxes paid on uncollectible accounts.	3/8/77	Ind. Post.			
A.B. 374 2nd Reprint	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 4/7/77a 4/12/77	Amend; Rerefer to Taxation Amend; Do Pass as Amended	Passed 4/13/77		
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 4/14/77	Do Pass; Rerefer to Ways/Means			
A.B. 399	3/2/77	Schofield	Provides abatement of taxes on all real property acquired by state, local government or University of Nevada.					

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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.			
A.B. 482 1st Reprint	3/17/77	Demers	Permits taxation of certain interests in tax-exempt property.	3/22/77 3/31/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/14/77		
A.B. 500 1st Reprint	3/22/77	Jacobsen	Requires hearing by State Board of Equalization on value changes for certain utility property.	3/29/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/13/77		
A.B. 532	3/24/77	Committee on Taxation	Makes various amendments to law relating to property taxes and taxes on mines and mine proceeds.	4/12/77 4/14/77				
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 4/7/77a	Do Pass	Passed 4/12/77		
A.B. 534	3/24/77	Committee on Taxation	Imposes additional excise taxes on motor vehicle fuel and special fuels.	4/12/77	Ind. Post.			
A.B. 575	3/30/77	Committee on Govt. Aff.	Provides for recovery of costs of nuisance abatement on certain property.	4/7/77a	Do Pass	Passed 4/12/77		

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A.B. 576	3/30/77	Committee on Govt. Aff.	Provides for use of unrefunded county tax collected on aviation fuel.	4/7/77a	Do Pass	Passed 4/12/77		
A.B. 577	3/30/77	Committee on Govt. Aff.	Provides for counties to receive en- tire real property transfer tax.	4/12/77	Do Pass; Rerefer to Ways/Means			
A.B. 578	3/30/77	Committee on Govt. Aff.	Changes terminology and maturity of short-term financing under county motor vehicle fuel tax law.	4/7/77a	Do Pass	Passed 4/12/77		
A.B. 579	3/30/77	Committee on Govt. Aff.	Provides criteria for property tax refunds from county treasuries.	4/7/77a	Do Pass	Passed 4/12/77		
A.B. 581	3/30/77	Hayes	Extends veterans' property tax exemp- tion to additional veterans.	4/12/77	Ind. Post.			
A.B. 582	3/30/77	May	Extends veterans' tax exemption to additional veterans.	4/12/77 4/12/77* 4/14/77				
A.B. 586	3/31/77	Brookman	Changes limitation on value of prop- erty exempt from execution under homestead law.	4/12/77 4/14/77				
A.B. 589	3/31/77	Kosinski	Permits reimbursement of local gov- ernments for certain property tax losses.	4/12/77	Motion to Do Pass Failed			
A.B. 612 1st Reprint	4/5/77	May	Regulates distribution of slot ma- chine tax money in excess of \$10 mil- lion per year; specifies construction projects for universities.	4/14/77	Amend; Do Pass as Amended			
A.B. 622	4/6/77	Kosinski	Reduces property tax exemptions for partly disabled veterans.	4/12/77 4/12/77* 4/14/77	Amend; Rerefer to Ways/Means			

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A.B. 636	4/6/77	Banner	Extends homestead exemption commensurate with increase in value of property for which the exemption was claimed.	4/14/77				
A.B. 692	4/12/77	Jacobsen	Increases penalties for property tax delinquencies and provides discount for full payment of taxes in first quarter.					
A.B. 700	4/13/77	May	Provides additional procedure for collecting gaming taxes.					
A.B. 703	4/13/77	Jacobsen	Requires certification of no delinquent taxes before governing body may approve subdivision tentative map.					
A.J.R. 7 1st Reprint	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 4/7/77a			Passed 4/13/77	
A.J.R. 9 1st Reprint	1/19/77	Robinson	Proposes constitutional amendment to permit property tax exemption for conservation of energy or production of energy from renewable natural resources.	2/15/77 2/17/77 2/21/77* 3/2/77* 3/29/77 4/7/77a			Passed	

Amend;
Do Pass
as Amended

Amend;
Do Pass
as Amended

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A.J.R. 12 1st Reprint	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			
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 from such taxation.	2/1/77 2/8/77 3/24/77	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 3/24/77 4/7/77a	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.			
S.B. 19 1st Reprint	4/1/77	Sheerin	Amends provisions affecting certain property tax exemptions.				Passed 3/31/77	
S.B. 140 1st Reprint	4/4/77	Raggio	Provides for disposition of copies of dealer's report of sale of mobile homes and proof of payment of taxes.				Passed 4/1/77	
S.B. 145 2nd Reprint	3/31/77	Committee on Trans.	Amends provisions of special fuel tax laws.	4/7/77a	Do Pass	Passed 4/13/77	Passed 3/30/77	

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S.B. 297	3/23/77	Raggio	Exempts from assessment improvements to property of handicapped persons which remove architectural barriers.	4/7/77a	Do Pass	Passed 4/13/77	Passed 3/22/77	
S.B. 399 1st Reprint	4/14/77	Glaser	Makes various changes in law relating to taxes on agricultural and open-space real property.					
S.B. 491/ 57th Session		Wilson	Provides for assumption and retrocession of state jurisdiction over Indian country.	2/22/77		Passed 4/19/73	Passed 4/3/73	4/25/73
S.J.R. 5/ 58th Session	3/23/77	Brown	Proposes to amend Nevada Constitution to allow imposition of estate tax not to exceed credit allowable under federal law.	4/7/77b	Ind. Post.		Passed 3/22/77	

*In Subcommittee

ASSEMBLY COMMITTEE ON TAXATION
FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: THURSDAY, APRIL 14, 1977

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