

SENATE TAXATION COMMITTEE
MEETING OF APRIL 28, 1977

The meeting was called to order by Chairman Bryan. The following members were present:

Senators Gary Sheerin, Norman Ty Hilbrecht, Carl Dodge, Norman Glaswer and Richard Bryan.

Senator Floyd Lamb was excused.

The following items were considered and action taken:

AB 363 Provides for imposition of county cigarette tax to finance certain recreational projects.

Senator Bryan explained to Mr. Frank Daykin, of the Legislative Council, that the committee wished to amend the bill requiring that the facility be constructed out of existing revenue derived by the Convention Center Authority. He asked Mr. Daykin to structure some language which would accomplish that objective. He added that the purpose of these bonds should be stated precisely. It was decided to indicate downtown Las Vegas. It was also decided to mandate the issuance of the bonds.

Senator Glaser moved to Amend and Do Pass. Senator Hilbrecht seconded the motion and it passed unanimously with Senators Sheerin and Lamb absent.

AB 482 Permits taxation of certain interests in tax-exempt property.

Mr. Daykin was asked to work up some language which would amend the bill. It was decided to develop a separate sub-section which states the intended purpose is power generating facilities.

Senator Hilbrecht moved to Amend and Do Pass, with the understanding if there was a problem with the amendment, it would be brought back to the committee. Senator Glaser seconded the motion and it passed unanimously with Senators Sheerin and Lamb absent.

AB 292 Provides tax exemption for certain property used to conserve or produce energy.

Mr. Jim Lien, Deputy Director of the Department of Taxation, was asked to present to the committee figures on the future potential impact of the bill.

AB 703 Requires certification of no delinquent taxes before governing body may approve subdivision tentative map.

Senator Hilbrecht moved to Do Pass. It was seconded by Senator Glaser and passed unanimously with Senators Sheerin and Lamb absent.

AB 622 Reduces property tax exemptions for partly disabled veterans.

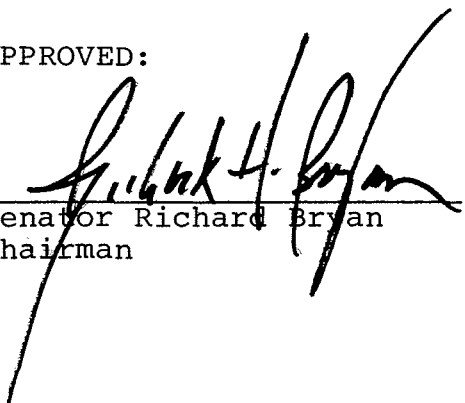
Senator Dodge moved to Amend the disability to 60 per cent and Re-refer to Finance. Senator Bryan seconded the motion and it passed unanimously with Senators Sheerin and Lamb absent.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Colleen Crum
Colleen Crum

APPROVED:



Senator Richard Bryan
Chairman

(REPRINTED WITH ADOPTED AMENDMENTS)

THIRD REPRINT

A. B. 363

ASSEMBLY BILL NO. 363—ASSEMBLYMEN VERGIELS, HARMON, SCHOFIELD, KISSAM, BENNETT, CHANEY, HORN, WESTALL, HICKEY, DEMERS, ROSS, GOMES, WEISE, SENA AND HAYES

FEBRUARY 25, 1977

Referred to Committee on Taxation

SUMMARY—Provides for imposition of county cigarette tax to finance certain recreational projects. (BDR 32-733)

FISCAL NOTE: Local Government Impact: No.
State or Industrial Insurance Impact: No.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT directing the Las Vegas Convention and Visitors Authority on the behalf and in the name of Clark County to issue bonds and other securities in an aggregate principal amount of \$26,000,000 (other than any funding and refunding securities); designating the purpose for which the securities may be issued; providing for the payment of the securities by levies of general (ad valorem) taxes (except to the extent other revenues are available therefor) and with other designated revenues; providing certain powers and duties of the authority and the board of county commissioners; and providing other matters properly relating thereto.

1 WHEREAS, The legislature by this act determines, finds and declares
2 that a general law cannot be made applicable to the acquisition of the
3 additional facilities hereby authorized because of the number of atypical
4 factors and special conditions concerning such acquisitions; now, there-
5 fore,

6
7 *The People of the State of Nevada, represented in Senate and Assembly,*
8 *do enact as follows:*
9

10 SECTION 1. As used in this act, unless the context otherwise requires:

11 1. "Authority" means the Clark County fair and recreation board,
12 designated by resolution pursuant to NRS 244.654 as the Las Vegas
13 Convention and Visitors Authority.

14 2. "County" means Clark County, Nevada.

15 3. Other words and terms defined in the Local Government Securi-
16 ties Law have the meanings ascribed to them in that law.

17 SEC. 2. The County, acting by and through the Authority, in addition
18 to the powers elsewhere conferred upon the County, is by this act as

Original bill is 3 pages long.
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a copy of the complete bill.

(REPRINTED WITH ADOPTED AMENDMENTS)

SECOND REPRINT

A. B. 622

ASSEMBLY BILL NO. 622—ASSEMBLYMAN KOSINSKI

APRIL 6, 1977

Referred to Committee on Taxation

SUMMARY—Reduces property tax exemptions for partly disabled veterans. (BDR 32-1078)

FISCAL NOTE: Local Government Impact: Yes.
State or Industrial Insurance Impact: Yes.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT relating to property taxes; reducing tax exemptions for partly disabled veterans; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

- 1 SECTION 1. NRS 361.091 is hereby amended to read as follows:
2 361.091 1. [The property to the extent of \$10,000 assessed valuation of any] *An* actual bona fide resident of the State of Nevada who
3 has incurred a *permanent* service-connected disability [of the kind
4 described in 38 U.S.C. § 801 as effective on the date when the exemption
5 is claimed, and has received upon severance from service an honorable
6 discharge or certificate of satisfactory service] *and has been*
7 *honorably discharged* from the Armed Forces of the United States [shall
8 be exempt from taxation.] *is entitled to a disabled veteran's exemption.*
9
10 2. [For the purpose of this section the first \$10,000 assessed valuation
11 of property in which such person has any interest shall be deemed the
12 property of such person.] *The amount of exemption shall be based on the*
13 *total percentage of permanent service-connected disability. The maximum*
14 *allowable exemption for total permanent disability is the first \$10,000*
15 *assessed valuation. A person with a permanent service-connected disability*
16 *of:*
17 (a) *Eighty to 99 percent, inclusive, is entitled to a \$7,500 assessed*
18 *value exemption.*
19 (b) *Sixty to 79 percent, inclusive, is entitled to a \$5,000 assessed value*
20 *exemption.*
21 *For purposes of this section, any property in which an applicant has any*
22 *interest is deemed to be the property of the applicant.*
23 3. The exemption shall be allowed only to a claimant who has made

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a copy of the complete bill.

ASSEMBLY BILL NO. 703—ASSEMBLYMAN JACOBSEN

APRIL 13, 1977

Referred to Committee on Taxation

SUMMARY—Requires certification of no delinquent taxes before governing body may approve subdivision tentative map. (BDR 22-1693)

FISCAL NOTE: Local Government Impact: Yes.
State or Industrial Insurance Impact: No.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT relating to divisions of land; requiring a finding by the governing body that certain taxes are paid before it may approve a subdivision tentative map; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

- 1 SECTION 1. NRS 278.330 is hereby amended to read as follows:
2 278.330 1. The initial action in connection with the making of such
3 subdivision shall be the preparation of a tentative map or maps which
4 shall show, or be accompanied by, such data as are specified by the pro-
5 visions of NRS 278.010 to 278.630, inclusive.
6 2. The subdivider shall file copies of such map or maps with the
7 planning commission, or with the clerk of the governing body if there be
8 no planning commission together with a filing fee in an amount as deter-
9 mined by the governing body.
10 3. If there is no planning commission, the clerk of the governing body
11 shall submit the tentative map to the governing body at its next regular
12 meeting. The governing body shall act thereon within 40 days after such
13 submittal.
14 4. If there is a planning commission, it shall report to the subdivider
15 and to the governing body on the map or maps of any subdivision sub-
16 mitted to it within 65 days after the tentative map has been filed; and the
17 report shall approve, conditionally approve, or disapprove the map or
18 maps of the subdivision. If conditionally approved or disapproved, the
19 report shall state the conditions under which the map would have been
20 approved or that approval was withheld because the land proposed to be
21 subdivided was not suitable for such development. If approval is withheld,
22 the report shall state the reasons why the land was not considered suitable.
23 5. If the subdivider is dissatisfied with any action of the planning com-
24 mission, he may, within 15 days after such action, appeal from the action
25 of the planning commission to the governing body which [must] shall

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