

MINUTES

ASSEMBLY TAXATION COMMITTEE  
JANUARY 15, 1979  
4:10 p.m.

MEMBERS PRESENT: Chairman Price                    Mr. Bergevin  
                  Mr. Craddock                    Mr. Marvel  
                  Mr. Chaney                    Mr. Rusk  
                  Mr. Coulter                    Mr. Tanner  
                  Mr. Dini                    Mr. Weise  
                  Mr. Mann

MEMBERS ABSENT: None

Chairman Price called the meeting of the Taxation Committee to order. The purpose of the meeting was to discuss the scheduled joint hearings, adopt standing rules for the committee and to act upon committee introduction of proposed legislation. Mr. Price acknowledged that there would be some other committee meetings that would conflict with the proposed joint hearings but he hoped that the members would attend as much as possible. These hearings will be a general orientation period for the committee.

Copies of the proposed rules were submitted to the committee members for their approval. A discussion was held regarding the proposed rule IVa, which would require a quorum include at least two (2) members of the minority party. It was pointed out that if the minority party wanted to they could prevent any meeting from being held by simply staying away from it. As the session progresses it may become necessary to have meetings on rather short notice and it could become difficult to have two such members present. Mr. Price assured that committee that all members would be notified in person before any special meeting is held. Mr. Weise then added that the rules can be amended during the session if it should become necessary. It was decided to strike out that part of rule IVa which would require a quorum to include at least two members of the minority party.

Mr. Weise then requested an elaboration on how the bills would be handle in terms of sponsorship. He added that he had not requested bills as he understood they would come from the committee. Mr. Price replied that he would hope that as many bills referring to taxes would come out with a committee introduction. He added that it was his hope that an effort would be made to take polictics and personalities out of this issue and come up with the best possible package available. He further stated that any bill introduced today would probably be melted into a committee package.

Mr. Dini pointed out that they could not require committee introduction and that it would have to be up to the individual member whether they would have committee introduction or individual sponsorship. Mr. Mann added that he felt that the main tax issues should come from the

committee but side issues could be handled by individual sponsors.

Mr. Craddock stated that he felt it was important to accomplish a feeling of unity within the committee in order to come up with the best possible tax package. Mr. Rusk pointed out that he felt that there was a mandate from the people when they passed Question 6 for the Legislature to do likewise. Mr. Price stated that Question would be considered as well as many other proposals.

Mr. Dini moved to adopt the rules as amended and Mr. Mann seconded the motion. The motion passed unanimously. A copy of these is attached to these minutes as Exhibit A and herewith made a part of this record.

Mr. Price stated that he was considering holding hearings outside of Carson City. Mr. Chaney inquired whether these hearings would be for the purpose of hearing from the public or informing the public. Mr. Price replied that they would be for the purpose of hearing from the public and thus would have to be held early in the session. He added that it was hoped that the committee could come up with a tax package proposal within 45 to 60 days of the session so that the Ways and Means Committee would have an idea of what budget impact it would have. Mr. Weise stated that he felt most of the tax package would affect local government rather the state government.

Mr. Rusk stated that he really felt that the people have expressed what they want done by their vote on Question 6. Mr. Price replied that he felt the people had expressed that they wanted something done about taxes and that Question 6 was only proposal they were given. No alternative package had been presented.

Mr. Weise pointed out that he had no reservations that Question 6 will either be passed by this Legislature or by the people in two years. His concern was what would happen if this Legislature passed all kinds of revisions and Question 6 was still passed by the people. He suggested that some safety valves be included in the package.

Mr. Tanner stated that he felt that a big concern of this committee should be who will actually get the tax reduction. He felt that the tax relief needs to go to the citizens of Nevada.

Mr. Mann then stated that he felt that by the approval of Question 6 the people of Nevada showed that they were tired of taxes and challenged the Legislature to come up with something that is far better than Question 6; something that will give the tax break to those people who deserve them. In his mind, he feels that Question 6 does not become a mandate of the people until it has been passed the second time.

Mr. Price ended the discussion by stating that he would hope the committee would all keep an open mind and study all the issues and proposals that come before them.

At this point, Chairman Price asked the committee to act upon some proposed legislation for committee introduction.

BDR 32-551 which reduces rate of tax assessment on full value of property. Mr. Mann moved for committee introduction and Mr. Dini seconded. The motion passed unanimously. (AB 57)

BDR 32-708 exempts household effects from property tax. Mr. Chaney moved for committee introduction and Mr. Weise seconded. The motion passed unanimously. (AB 58)

BDR 32-1025 exempts certain household furniture and livestock from property taxation. Mr. Marvel moved for committee introduction and Mr. Mann seconded it. Motion carried unanimously. (AB 54)

BDR 32-958 exempts experimental and antique aircraft from property tax. Mr. Mann moved for committee introduction and Mr. Dini seconded. Motion carried with Mr. Weise voting "no". (AB 53)

BDR 32-1027 authorizes additional compensation to certified property tax appraisers. Mr. Dini pointed out that this would amount to a pay raise and should therefore be referred to Government Affairs. Mr. Mann moved for committee introduction and Mr. Rusk seconded it. Motion carried unanimously. (AB 60)

BDR 32-1028 requires most county boards of equalization to contain a qualified real estate appraiser. Mr. Tanner moved for committee introduction and Mr. Dini seconded. Motion passed unanimously. (AB 61)

BDR C-521 proposes to amend Nevada Constitution by limiting duration of any increases in certain taxes. This would put the Sunset Provision into taxes. Mr. Craddock moved for committee introduction and Mr. Mann seconded. The motion carried unanimously. (AJR 3)

Mr. Coulter then offered several pieces of legislation for committee introduction.

BDR C-503 Proposes to amend Nevada Constitution to permit legislature for property tax purposes to provide separately for assessment of different classes of property. Mr. Mann moved for committee introduction and Mr. Price seconded. The motion passed unanimously. (AJR 4)

BDR 32-993 exempts from vehicle privilege tax certain vehicles used to transport elderly or handicapped persons. Mr. Chaney moved for committee introduction and Mr. Rusk seconded. Motion carried unanimously. (AB 56)

BDR 32-506 abolishes annual claim of exemption for fraternities and sororities. Mr. Marvel moved for committee introduction and Mr. Dini seconded. The motion carried unanimously. (AB 55)

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Mr. Craddock stated that he had worked on an interim committee that had a tax proposal regarding geothermal work. He stated that he would like to provide this legislation for committee introduction when he gets from the bill drafter.

Mr. Price stated that he would like to the committee provided with copies of the UNR study. Mr. Miles stated that he would see that the committee received copies of this study as soon as it was printed.

As there was no further business for the committee, Mr. Price adjourned the meeting.

Respectfully submitted,

*Sandra Gagnier*

Sandra Gagnier  
Assembly Attache

ASSEMBLY COMMITTEE ON TAXATION  
60th SESSION, 1979

MEETING ROLL CALL

Meeting Date: January 15, 1979

	PRESENT	ABSENT	LATE	EXCUSED
Chairman Price	x			
Mr. Craddock	x			
Mr. Chaney	x			
Mr. Coulter	x			
Mr. Dini	x			
Mr. Mann	x			
Mr. Bergevin	x			
Mr. Marvel	x			
Mr. Rusk	x			
Mr. Tanner	x			
Mr. Weise	x			

STANDING RULES OF THE ASSEMBLY TAXATION COMMITTEE

60TH SESSION, 1979

- I. The authority and procedures of the committee are determined by:
  - a. Constitution of the State of Nevada;
  - b. Nevada Revised Statutes;
  - c. Standing rules of the Nevada Assembly;
  - d. Standing rules of the Assembly Taxation Committee; and
  - e. Mason's Manual of Parliamentary Procedure.
  
- II. Duties of the Chairman:
  - a. Prepare the agenda;
  - b. Call committee together;
  - c. Require minutes to be kept and presented at following meeting;
  - d. Prepare committee reports;
  - e. Appoint subcommittee, as needed; and
  - f. Notify all members in advance of special meetings.
  
- III. Duties of the Vice Chairman:
  - a. In the absence or at the discretion of the Chairman, the Vice Chairman shall conduct the meetings of the committee.
  
- IV. Committee action:
  - a. A quorum shall consist of at least six members of the committee.
  - b. A quorum must be present to hear a bill or resolution.
  - c. A simple majority of the total committee can pass or reject a bill or resolution.
  - d. Seven committee members shall be required to reconsider a bill or resolution.
  - e. Attendance shall be recorded.
  - f. "No" votes shall be recorded.
  - g. Committee members shall address the chair to gain the floor.
  - h. The Chairman shall determine when a final action is to be taken after witnesses have been questioned and dismissed. The secretary shall record the action of the committee by roll call vote.
  - i. Committee introduction requires concurrence of six members of the committee and does not imply commitment or support of the bill or resolution.
  - j. No smoking in the committee room.
  - k. Recesses shall be at the call of the chair.
  - l. Minority reports may be filed as per Mason's Manual Section 677.
  - m. All meetings shall be open to the public and media.