Minutes of the Nevada State Legislature
Assembly Committee on TAXATION

Date: February 21, 1979

Page: One

MEMBERS PRESENT:

CHAIRMAN PRICE
VICE CHAIRMAN CRADDOCK
ASSEMBLYMAN CHANEY
ASSEMBLYMAN COULTER
ASSEMBLYMAN DINI
ASSEMBLYMAN MANN

ASSEMBLYMAN BERGEVIN ASSEMBLYMAN MARVEL ASSEMBLYMAN RUSK ASSEMBLYMAN TANNER ASSEMBLYMAN WEISE

MEMBERS ABSENT:

None

GUESTS PRESENT:

None

Chairman Price called a meeting of the committee at his desk on the floor of the Assembly at 11:09 on February 21, 1979. The purpose of the meeting was to take action on AB 439.

Mr. Price presented copies of the proposed amendments to the members. A copy of these are attached as Exhibit A.

Mr. Price explained that the bill had all the portions in that would required it to go to Ways and Means removed. He also stated that it would tax television and movie rights at 2% and live gate at 3%. It would also tax the difference between hotel guarantee and live gate at 2%. They had also retained the \$1,000,000 cap on the bill.

Mr. Mann moved for a "do pass as amended" recommendation and Mr. Tanner seconded the motion. The motion passed unanimously. A copy of the Legislative Action form is attached to these minutes as Exhibit B.

As there was not further business, Chairman Price adjourned the meeting at 11:15.

Respectfully submitted,

Sandra Gagnier

Assembly Attache

	1979 REG	OLIAN SESSION (SOTH)
SEMBLY ACTION	SENATE ACTION	Assembly AMENDMENT BLANK
Adopted	I .	AMENDMENTS to Assembly
Amendment 1	132	Conflicts with Amendment No. 135
•		
Amend se	ection 1, page 1, 1	ine 2, by deleting "4," and inserting
"3,".		
 .	ection 1, page 1, b	y deleting lines 17 and 18.
Amend se	ection 1, page 1, 1	ine 19, by deleting "4." and inserting
"3,"".		
Amend se	ection 3, page 2, b	y deleting lines 30 and 31.
		1, by deleting line 2.
Amend th	ne title of the bil	1, line 3, by deleting:
	ceurs;".	
○ : E & E		
LCB File Journal Engrossment Bill	Dat	e
•		•

1979 REGULAR SESSION (60TH)

ASSEMBLY ACTION	SENATE ACTION	Assembly	AMENDMENT BLANK
A sted	Adopted Lost Date: Initial: Concurred in Not concurred in Date: Initial:	AMENDMENTS to	militation in many the

Amendment Nº 135

Conflicts with Amendment No. 132

Amend section 1, page 1, line 12, by deleting "at [such] the" and inserting "[at such".

Amend section 1, page 1, by deleting line 13 and inserting: "exhibition.] to:

- (a) The telecast or motion picture, if any; and
- (b) The live exhibition.

The license fee [shall apply] applies uniformly at the same".

Amend section 1, page 1, by deleting lines 17 and 18 and inserting:

"3. If that person receives an amount in addition to these receipts as consideration for holding the exhibition at a particular location or site, he shall pay a license fee, exclusive of federal taxes thereon, on this additional amount of 2 cents for each \$1 or fraction thereof.".

Amend the bill as a whole, by deleting section 2 and renumbering sections 3 and 4, as sections 2 and 3.

LCB File
Journal
Engrossment
Bill

Date · 2-21-79 Drafted by JW:ml

Amendment No. 135 to Assembly Bill No. 439 (BDR 41-1952) Page 2

Amend section 3, page 2, line 15, by deleting "\$10,000" and inserting "\$1,000,000".

Amend section 3, page 2, by deleting lines 20 and 21 and inserting: "promoter [shall include:

(a) The] <u>includes the</u> gross price charged for the sale, lease or other exploitation of".

Amend section 3, page 2, by deleting lines 25 and 26 and inserting:

"[(b) The face value of all tickets sold and complimentary tickets issued.".

Amend section 3, page 2, line 28, by deleting "[such] those" and inserting "such".

Amend section 3, page 2, by inserting a closed bracket after "location."

Amend section 3, page 2, by deleting lines 30 and 31.

Amend the title of the bill, by deleting line 2.

Amend the title of the bill, line 3, by deleting:

"amateurs;".

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE LEGISLATIVE ACTION

Date: February 21, 1979					
SUBJECT: AB 43	9, Revises certain	fees for promoters of bo	oxing and		
wrest	ling events.				
MOTION: Do Pass XX	Amend XX Ind	defiñitely Postpoñe	Reconsider		
Moved By: Mr. Mann		Seconded by: Mr.	Tanner		
AMENDMENT: See	attached Exhibit A	<i>A</i>	-		
	· .				
Moved by:	Mr. Mann	Seconded by: Mr.	Tanner .		
AMENDMENT:					
Moved by:		Seconded by:			
	MOTION	AMEND	AMEND		
VOTE:	Yes No	Yes No	Yes No		
Price Bergevin Chaney Coulter Craddock Dini Mann Marvel Rusk Tanner Weise TALLY:	X X X X X X X X X X X X X X	X			
ORIGINAL MOTION:		Defeated With	Irawn		
AMENDED & PASSED AMENDED & PASSED	XX	AMENDED & DEFEATED			

Attached to Minutes February 21, 1979