

MEMBERS PRESENT:

CHAIRMAN PRICE	ASSEMBLYMAN BERGEVIN
VICE CHAIRMAN CRADDOCK	ASSEMBLYMAN MARVEL
ASSEMBLYMAN CHANEY	ASSEMBLYMAN RUSK
ASSEMBLYMAN COULTER	ASSEMBLYMAN TANNER
ASSEMBLYMAN DINI	ASSEMBLYMAN WEISE
ASSEMBLYMAN MANN	

MEMBERS ABSENT:

NONE

GUESTS PRESENT:

See attached list

Chairman Price called the meeting to order at 1:45. He stated the purpose of the meeting was to hear testimony on AB 268, AB 270, AJR 2 and AJR 3.

AJR 2

Assemblyman Robinson, sponsor of AJR 2, spoke in support of his resolution. He stated that the bill has only one word in it and this is found on the second page, line 17, where the word income is inserted. By putting this word in no income tax would be allowed to be levied. This would be required to be passed by both houses this session and again in two years and then go to a vote of the people.

Dr. Robinson stated that most legislators have their opposition to a state income tax as part of their platform. He further stated that with the move toward Question 6 and concern about tax reform, there is nothing that would prevent some future legislature passing a state income tax to replace lost revenue from property taxes. An income tax would be the easiest thing for a legislature to pass as there is nothing in the state constitution that would prevent it.

Mr. Price explained to Dr. Robinson that the committee had adopted a policy that any bill or resolution coming out of this committee must have a committee introduction. In order for this to get a "do pass" recommendation it would require that a new jacket be obtained and a committee introduction be given it. Dr. Robinson stated that he would have no objections to that and that a committee introduction would give it more credence.

AJR 3

As the person who originally requested AJR 3, Chairman Price turned over the gavel to Vice Chairman Craddock and proceeded to the witness table. Mr. Price explained that AJR 3 was a result of an idea he had regarding the fact that once a tax is imposed it never seems to go away. This would put a time limit on new taxes similar to a sunset provision. After so many years the people

would have a chance to vote whether to extend the tax or not. This would apply to any new tax after 1979.

Mr. Price stated that this concept is used in Switzerland where all legislation has a 30 day period where it is subject to a reduced initiative petition.

Mr. Price added that the impetus of this resolution was to give the voters an opportunity to decide whether to continue tax at that rate. The rate would never drop below the rate it started out at. Any raises would have to be reviewed once every 20 years.

Mr. Chaney inquired if Mr. Price had compared this type of legislation with other states. Mr. Price stated that he was not aware of any similar legislation in any other state. He added that if the concept were to be accepted the vote should coincide with a presidential election where there would a ballot in every county and city.

Mr. Mann stated that he felt that this could cause some severe problems if used on taxes that were really needed. He could see the situation of people getting so mad over taxes that they would vote the tax out and cause real problems that the legislature would have to solve. He also questioned whether if a tax were voted out could the legislature come back in the next session and put tax back in. Mr. Price stated that this would have to be answered in the bill should the concept be accepted.

Mr. Price then stated that after due consideration of the bill he felt that this was perhaps an idea whose time has not yet come.

Upon reassuming the chair, Chairman Price then called for some committee action.

#### AJR 2

Mr. Mann moved that a "new jacket" be obtained for this and the committee give the new resolution a "do pass" recommendation. Mr. Rusk seconded the motion. The motion passed unanimously.

#### AJR 3

Mr. Mann moved for "no further consideration" and Mr. Dini seconded the motion. The motion passed unanimously.

#### AB 55

Mr. Bergevin moved for a "do pass" recommendation and Mr. Tanner seconded the motion. The motion passed unanimously.

#### AJR 7

Mr. Dini moved for indefinite postponement and Mr. Mann seconded the motion. After determining that this resolution would not be in conflict with a request for a constitutional convention as

was also being proposed, Mr. Dini and Mr. Mann withdrew this motions.

Mr. Tanner moved for a "do pass" recommendation and Mr. Weise seconded the motion. This bill will also have to have a new jacket obtained for committee introduction. The motion passed with Mr. Dini not voting.

AB 268

Howard Barrett, Budget Director, Department of Administration, stated that AB 268 does two things; it reduces the state's revenue in two areas, the real estate transfer tax and the county gaming tax.

Mr. Barrett stated that the first two sections of the bill has all the language that is needed to reduce the property transfer tax presently imposed by state legislature, collected by the county, with them sending 75% to the state which is credited to the state's general fund. The other 25% currently stays with the county; this bill would leave the entire amount with the county.

Mr. Barrett went on to state that the second portion of the bill does away with the state's 25% of the county gaming tax. The county gaming tax is levied by state legislation, collected by the county, with 25% of it coming to the state. This would leave the entire 100% with the county and city it was collected in.

Mr. Craddock inquired how much the state would lose by transferring these funds. Mr. Barrett stated that with the property transfer tax the first year it would lose in income \$2.4 million and the following year it would be \$2.8 million. With the gaming tax income loss it would be \$2,575,000 in the first year and \$2,729,000 the second year.

Mr. Barrett stated that there is also another transfer that was being considered but this has not been drafted. This would propose to have the state pay the 1/3 presently being paid by the county of the nonfederal support of foster home children. They have not requested this bill yet and thus it would require a committee request.

Mr. Barrett stated that the gaming tax is a uniform county gaming tax that is set by the legislature and is uniformly collected.

Mr. Weise inquired how this tax is applied. Mr. Barrett stated that it not a gross income tax but rather a certain amount per game. Mr. Dini stated that it is \$30/slot machine, \$150/table and \$175 for poker.

Mr. Mann inquired if an unincorporated would split 50-50 with the county. He wondered if in the case of Winchester township would they include the "Strip" hotels. He stated that these few little townships would be receiving vast amounts of money as compared to cities such as North Las Vegas.

Marvin Leavitt stated that they presently get 50% of this revenue at the present time. He pointed out section 3, (d) 1, which would be amended out but is presently in effect.

The committee was presented with a copy of the fiscal impact of AB 268 and a copy from the State Controller's report of last year which lists the various types of revenue collected. These are attached to these minutes as Exhibits A and B.

Mr. Dini inquired whether they have had any problems with the money being turned over the 5th of the month. Mr. Barrett replied that he really couldn't answer that as this money does not come into his office. He stated that he felt that there have been some problems at the end of the fiscal year, getting the money in time to get it in the right fiscal year.

Marvin Leavitt, representing the City of Las Vegas, stated that he would like to make several comments regarding this. He stated that there are a number of different bills under consideration which have varying effects on different types of local governments. This bill will not hurt but would provide revenue back to counties. What Mr. Leavitt suggested was that when the whole tax package is put together, at that point it would be appropriate that any revenue such as this be considered as a way to make the effects of the tax reform equal to all governmental entities. They would hope that their losses would end up as equal as possible.

He stated under the provisions of this bill the county would be getting 25% more than they had previously realized, while cities would remain the same. He would suggest that it might be possible that if the tax is collected within the boundaries of the city, perhaps that additional 25% should go back to the city.

Mr. Mann wondered if this would work in the little township such as Winchester which would be getting 75% of the money while the county would only get 25%. He felt that this would be penalizing the county. Mr. Leavitt stated that for a practical matter the county government does operate these townships and so any money that is available to the township is in effect available to the county government. This is done by agreements. He stated that what he was actually talking about specifically was the money that was generated in the cities. He added that he was more concerned about the whole package rather than the provisions of this one bill. Would hope that the whole package would be developed to allow all counties to come out fairly equal as far as hurting is concerned.

AB 270

Howard Barrett, Department of Administration, spoke on this bill stating that this bill proposes to reduce state's property tax by the 11¢ that is now levied and comes from the counties to support the Title XIX programs by \$6,000,000 the first year and \$7,000,000 the second year. This bill further proposes to reduce the 70¢ that is the mandatory levy for the support of local schools and this would be replaced through the DSF by general fund dollars.

This would amount to \$39,500,000 the first year and \$45,000,000 the second. Also in the second year it would also reduce the optional 80¢ that schools have down to an optional 50¢ and this would be made up of general fund appropriations. This would cost the state the second year \$19,000,000. This bill does not speak to the other part of the proposed tax reduction - the reduction of 25¢ which would not a bill. This would require a bill to be introduced if they desire to retain this amount. This has to be done each session; so by doing nothing this 25¢ will go away.

Mr. Barrett stated that the bill further puts a limit on the amount of the property tax rate that can be levied by all entities. In order for the bill to say what is desired it has to be amended on first page. Unless amended the limit is not a limit at all and has little or no effect. On page 1, paragraph #3(a) the language must be changed to include in there in the exemption only amounts to pay school districts bond interests and redemptions and general improvement districts bond interest and redemption. If it is left the way it is the rate for county and city bond interest and redemption is not included within the maximum and so there virtually is no maximum.

Mr. Bergevin stated that with the \$3.50 rate with the school bond outside that and taking the 72¢ the Clark County has in effect, would not they be giving them an additional 38¢ taxing ability more than they had previously had. Mr. Barrett stated that they cannot increase from the rate they presently have.

Mr. Mann inquired if they had given any consideration to a revenue cap. They are talking about perhaps not allowing no more growth than 1% or 2% a year of the total income derived from property taxes. He wondered if this would fit into this.

Mr. Weise stated that they wanted to limit it to spending rather than income. They would limit the potential income two ways; one by virtue of lowering tax rate and the spending limit where they cannot raise more than they are allowed to spend.

Mr. Mann stated that some county commissioners told him that if they just issued a spending cap it would not effect them that much. This is why the idea of revenue cap to go along with the spending cap came up.

Mr. Weise stated that if you tie down special funds that the counties use to the point where all funds expended cannot exceed a formula increase over the preceding year a reduction in rate really becomes a procedure to satisfy the taxpayer.

Mr. Mann stated that he would be much more comfortable with a revenue cap.

Mr. Craddock inquired what the effect would be of reducing the 35% rather the \$5.00 rate. Mr. Barrett stated that the effect of reducing the 35% to 25% would be the same in the loss of revenue to the state except that there would be no way for the people with a vote to exceed the rate if they wanted. They could perhaps

vote to have a higher percent assessed valuation. This becomes a good deal more complicated. The way they are proposing would allow for a vote of the people to raise the rate.

Mr. Craddock stated that this is what caused the problem to begin with. The people voted to raise their own rates. Mr. Barrett stated that the problem with the existing law is that when a tax bond issue is voted upon people will vote for it because it will not raise their rate any because this is going to remain at \$5.00. Under this proposal they would not be as inclined to vote for it because it would raise their rate.

Mr. Craddock stated that there were some districts that have gone beyond the \$5.00 limit. Mr. Barrett stated that this was not true except for a few special districts at the lake but generally everyone is at or below the \$5.00 rate. They are not being taxed beyond the \$5.00 limit but they should be in order to pay off their bond interest and redemption. Mr. Craddock stated that therefore the Tax Commission has in effect, reduced the rate in those areas to accomodate what the people have voted for already.

Mr. Dini stated that problem with reducing the assessed valuation is that they would reduce the capability for bonding indebtedness. Mr. Bergevin stated that they would be putting up a lot less money for security and the bonding companies would take a dim view of that. The state would no longer enjoy their triple A status.

Mr. Mann stated that Mr. Bergevin stated that he would have some information available on the revenue and spending caps.

Mr. Barrett went on to state that this proposal also reduces the top of the property tax down to \$3.20 in the second year. If the income of the state in the biennium would continue increasing as it has in the present one it would be possible in the next legislative session to estimate even a lower lid on the property tax rate by the state picking up an additional amount of money from its additional sales and gaming taxes.

Mr. Dini stated that there would be a decline in the sales tax should sales tax on food be removed. Mr. Barrett stated that it would.

Mr. Bergevin stated that they really were not cutting down the amount of dollars available to the school district. Mr. Barrett stated that they would not be. It would give the school districts the same amount of money as they would get from a 30¢ property tax which the state would give them. They would impose a 50¢ tax. Mr. Bergevin went on to say that each year that would be based on new assessed valuations. In effect they are treating school districts differently from city and county. Mr. Barrett stated that the other part of it would be that the schools would spending would be based upon enrollment instead of population and their valuations are going up much faster than enrollment. Mr. Bergevin stated that they really are not putting a lid on school districts at all. He stated that they have had no justification

for that 80¢ which they have levied. They have levied it irrespective of their population increases. Mr. Barrett stated that in the first year they are not picking up the 80¢ just the 70¢ which is part of the DSF. The 80¢ is part of this fund.

Mr. Weise inquired how much it would effect the state to go down to the full amount the first year. Mr. Barrett stated that there would not be enough income in the first year if they had done that. This would amount to close to \$20,000,000 and the income in the first year is under expenditures the way it is now. They couldn't decrease any further and still maintain a balanced budget.

Mr. Weise stated that they are projecting a \$35,000,000 surplus and if this were implemented and nothing changed they would still have a \$15,000,000 surplus. Mr. Barrett stated that he did not feel that a \$15,000,000 surplus was an adequate surplus particularly when they are estimating rather high on the levels of increases.

Mr. Mann stated that he understood that since there was already the machinery established in the DSF, they could handle these monies channeled in this manner because they have already proven these to be constitutionally valid. If these are based on pupil population there wouldn't be these windfall monies and any excess would revert back to general funds.

Mr. Barrett stated that if the cap program went on schools based on enrollment and inflation, it might require them to lower the 80¢ property tax or in the second year the remaining 50¢. The cap would work and not have any effect on DSF until you get down to the point where there are no local taxes going into schools.

Frank Daykin, Legislative Counsel, was called upon to answer some questions regarding this issue.

Mr. Price asked Mr. Daykin if they go down to a \$2.70 rate or any rate that can be exceeded either by a vote of the people and/or a previous bond indebtedness they would have some homes in various parts of the state that are identical but taxed differently - would there be the problem of constitutional inequity in this. Mr. Daykin stated that there would not be constitutional inequity any more than exists under present law. \$5.00 is the limit but in the smaller counties where they are taxing at a much lower rate. In the same taxing district the rate must be applied the same. Different taxing districts may have different rates.

Mr. Marvel pointed out that the assessment procedures throughout the state must be the same however. Mr. Daykin stated that that was correct.

Mr. Daykin stated that they have experience in this type of proposal in that the Ohio language is almost identical to it. However, under the Ohio language there is no limit overall only a limit that requires a vote of the people that can be exceeded.

Mr. Craddock stated that under our Constitution we are required to provide an equal school system and he wondered if they are getting into an area where we would be taxing unequally for the purpose for providing an equal school district. Mr. Daykin stated that if there is a district which has a large amount of taxable wealth and a relatively small population is not going to take a very high rate to provide "x standard" of education. In the community that is heavily industrial or casino oriented and has less residential development this could apply. Then there is the bedroom community where there is less taxable wealth and a lot of people and pupils which is going to require a substantially higher rate to provide the same standard of education. This has never been held to violate any constitutional commands. The only place the courts have ever entered that picture has been if the community did not make the sufficient effort to provide the equal standard.

Mr. Craddock questioned whether in Mr. Daykin's opinion Douglas County with its lower rate had made satisfactory effort to provide this equal education. Mr. Daykin stated that the question there is not effort but accomplishment. If the school system in Douglas County is in effect equal to or better than a school district in an area of \$5.00 rate then clearly they have made a sufficient effort.

Mr. Bergevin stated that the DSF takes care of this inequity. The fund is based upon the value behind the school population. Mr. Daykin stated that this was correct and that is the reason that the per pupil amounts in the DSF vary so widely.

Mr. Craddock stated that he realizes that the DSF attempts to deal with this but that people are not infallible. He felt that perhaps they should take a look at the whole thing.

Mr. Daykin stated that the most the Nevada Constitution requires is equality of result in providing the educational system. It does not require the equality of dollar taxation or rate of taxation.

Mr. Price stated that in regards to another bill it was pointed out to him that in relation to sales tax on food that the reimbursement for collecting tax has been reduced from 2% to 1%. He wondered the reason for this was.

Mr. Daykin stated that there was not a deliberate reason for putting that into a bill but arose from copying an early bill. There was a reason in the early bill. He stated that he had a whole set of amendments which he gave to the Senate Taxation Committee which corrected these things.



Mr. Dini inquired whether the committee would like to hear some explanation on AB 32 which had been postponed from a previous meeting.

AB 32

Mr. Dini, who originally requested this bill, stated that under the present law they are paying interest on top of interest. On line 40, page 2 of the bill you get the interest put on top of the interest already being charged. This bill would simply say to put interest on the tax and not on the penalties. This would not have much impact but at the present time is a real irritant. Some counties are collecting in this manner and some are not.

It was pointed out that Sam Mamett had stated that there was some conflicting language in the bill regarding dates. It was suggested that Mr. Price should contact him regarding this.

Mr. Marvel moved for an "amend and do pass" recommendation and Mr. Tanner seconded the motion. The motion passed unanimously.

AJR 7 of the 59th Session

Mr. Bergevin moved for the "do pass" recommendation and Mr. Tanner seconded the motion. The motion carried unanimously.

AJR 9 of the 59th Session

Mr. Dini moved for a "do pass" recommendation and Mr. Craddock seconded the motion. The motion passed unanimously.

Mr. Mann moved that the committee ask for a bill to be drafted and introduced on the foster home tax proposal as put forth by Mr. Barrett. Mr. Dini seconded the motion. The motion carried unanimously.

AB 47

This bill was discussed and it was decided that there were other bills coming forth on this that would expand this to include other capital improvements. Mr. Rusk questioned whether it would be possible to expand the existing laws regarding park and recreation fees. Mr. Dini moved that the committee seek amendments for this and see what it would do. Mr. Weise seconded the motion. The motion carried unanimously.

Chairman Price stated that the Gaming Commission had presented some problems they were having regarding tickets and in particular with Ceasar's Palace changing over to Ticketron. Mr. Weise moved that the committee get a bill drafted and introduced regarding this problem and Mr. Marvel seconded the motion. The motion passed unanimously.

Mr. Price stated that he would hope that they could start developing their own tax package by the end of this week. He added that it would appear that the two houses were moving in different directions and he would like to make one final pitch to have the committees get together and see if they could come up with something that is more together instead of waiting until a conference committee has to be resolved. He stated that there would be several subcommittees to deal with the various parts and perhaps this would save time in the long run.

Mr. Weise stated that he felt the committee should work on this issue as a whole committee.

Mr. Tanner stated that he felt there would be some real problems with this.

Mr. Mann stated that he objected working with the Senate at this point and felt the committee should go ahead and develop their package.

AB 99

Mr. Dini moved for "indefinite postponement" of this bill and Mr. Weise seconded the motion. The motion passed unanimously.

As there was no further business for this meeting, Chairman Price adjourned the meeting.

Respectfully submitted,

*Sandra Gagnier*  
Sandra Gagnier  
Assembly Attache



ASSEMBLY TAXATION COMMITTEE

GUEST LIST

Date: 2/26/79

NAME REPRESENTING WISH TO SPEAK YES NO

PRINT

NAME	REPRESENTING	WISH TO SPEAK	YES	NO
SAM MAMET	CLARK COUNTY			
Sherman Simmons	Gov's office			X
BILL ANDREWS	DEPT OF TAXATION			X
cleanne thornefin	Dept of taxation			Y
Harry Dickson	Carson City School Dist			X
JOHN HAWKINS	SCHOOL TRUSTEES			X
DICK WRIGHT	WASHOE CO. SCHOOLS DIST			X
Don Hataway	Carson City			X
MARVIN LEAVITT	LAS VEGAS			
Robert E. Robinson	Assemblyman AIR #L		✓	
Howard Barrett	Dept of Administration			

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AJR 2, Proposes to amend Nevada constitution to prohibit state income tax

MOTION: Obtain a new draft and have committee introduction  
Do Pass XX Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_  
Moved By: Mr. Mann Seconded by: Mr. Rusk

AMENDMENT: \_\_\_\_\_  
Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_  
Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
✓ Price	X					
✓ Bergevin	X					
✓ Chaney	X					
✓ Coulter	X					
✓ Craddock	X					
✓ Dini	X					
✓ Mann	X					
✓ Marvel	X					
✓ Rusk	X					
✓ Tanner	X					
✓ Weise	X					
TALLY:	11					

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_  
AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_  
AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: February 26, 1979

SUBJECT: AJR 3, Proposes to amend Nevada Constitution by limiting duration of any increases in certain taxes.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone XX Reconsider \_\_\_\_\_

Moved By: Mr. Mann Seconded by: Mr. Dini

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	X	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____
TALLY:	11	0				

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AB 55, Abolishes annual claim of exemption for fraternities and sororities

MOTION:

Do Pass XX Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Bergevin Seconded by: Mr. Tanner

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	X	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____
TALLY:	11					

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE  
ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AJR 7, Requests Congress to submit amendment to United States Constitution to limit federal spending.

MOTION: OBTAIN NEW BILL AND HAVE COMMITTEE INTRODUCTION

Do Pass xx Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	<u>MOTION</u>		<u>AMEND</u>		<u>AMEND</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	_____	NOT VOTING	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____

TALLY: 10

ORIGINAL MOTION: Passed xx Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AB 32, Removes provision for interest on penalties and costs on delinquent property taxes.

MOTION:

Do Pass XX Amend XX Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Marvel Seconded by: Mr. Tanner

AMENDMENT: To correct conflicting dates in the bill

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	<u>MOTION</u>		<u>AMEND</u>		<u>AMEND</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	<u>X</u>	_____	_____	_____	_____	_____
Bergevin	<u>X</u>	_____	_____	_____	_____	_____
Chaney	<u>X</u>	_____	_____	_____	_____	_____
Coulter	<u>X</u>	_____	_____	_____	_____	_____
Craddock	<u>X</u>	_____	_____	_____	_____	_____
Dini	<u>X</u>	_____	_____	_____	_____	_____
Mann	<u>X</u>	_____	_____	_____	_____	_____
Marvel	<u>X</u>	_____	_____	_____	_____	_____
Rusk	<u>X</u>	_____	_____	_____	_____	_____
Tanner	<u>X</u>	_____	_____	_____	_____	_____
Weise	<u>X</u>	_____	_____	_____	_____	_____
TALLY:	11					

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79



60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AJR 7 of the 59th Session, Proposes constitutional amendment  
to permit property tax exemption for conservation of energy

MOTION:

Do Pass        Amend        Indefinitely Postpone        Reconsider       

Moved By: Mr. Bergevin Seconded by: Mr. Tanner

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	X	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____

TALLY: 11

ORIGINAL MOTION: Passed XX Defeated        Withdrawn       

AMENDED & PASSED        AMENDED & DEFEATED       

AMENDED & PASSED        AMENDED & DEFEATED       

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AJR 9, of the 59th Session, Proposes constitutional amendment to permit property tax exemption for conservation of energy or production of energy from renewable natural resource

MOTION:

Do Pass .xx Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Dini Seconded by: Mr. Craddock

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	X	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____

TALLY: 11

ORIGINAL MOTION: Passed xx Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 2-26-79

SUBJECT: AB 99, Repeals casino entertainment tax and prohibits its imposition by political subdivisions.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone XX Reconsider \_\_\_\_\_

Moved By: Mr. Dini Seconded by: Mr. Weise

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X					
Bergevin	X					
Chaney	X					
Coulter	X					
Craddock	X					
Dini	X					
Mann	X					
Marvel	X					
Rusk	X					
Tanner	X					
Weise	X					

TALLY: 11

ORIGINAL MOTION: Passed xx Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 2-26-79

## FISCAL IMPACT B.D.R. 32-1057 AB 268

## All Real Property Transfer Tax To Counties

Present distribution is 25 percent county, 75 percent State.

Based on our projections as presented to the joint meeting of the Senate and Assembly Taxation Committees, the estimated loss and gain are shown.

	1979/80	1980/81
State	\$(2,879,595)	\$(3,455,514)
Carson City	\$ 96,754	\$ 116,105
Churchill	34,843	41,812
Clark	1,557,573	1,869,087
Douglas	142,828	171,393
Elko	41,754	50,105
Esmeralda	5,183	6,220
Eureka	2,017	2,419
Humboldt	23,037	27,644
Lander	6,047	7,257
Lincoln	6,047	7,257
Lyon	34,267	41,121
Mineral	4,895	5,874
Nye	27,068	32,482
Pershing	6,911	8,293
Storey	11,806	14,168
Washoe	868,486	1,042,183
White Pine	10,079	12,094
TOTAL	\$ 2,879,595	\$ 3,455,514

STATE OF NEVADA  
ANALYSIS OF REVENUES BY TYPE COLLECTED FROM THE COUNTIES  
FOR THE YEAR ENDED JUNE 30, 1978

SCHEDULE M

Page 1 of 3

TYPE OF REVENUE	Total	Carson City	Churchill	Clark	Douglas	Elko
Property Tax	\$ 9,216,709	\$ 221,731	\$ 146,612	\$ 4,576,936	\$ 382,620	\$ 390,366
Personal Property Tax	917,650	34,523	8,336	450,524	14,417	32,119
Trust Property	17,679	-0-	-0-	13,146	-0-	170
Net Proceeds of Mines	129,137	-0-	742	8,496	1	10,047
Civil Action Fees	308,881	4,170	1,140	200,625	5,023	4,650
✓ Gaming Licenses	2,269,738	48,823	12,048	1,203,662	249,486	68,012
Marriage Licenses	415,002	35,444	856	211,888	30,384	15,236
Divorce Fees	52,215	8,608	2,304	7,031	164	183
Dist Judges Disqual	125	-0-	-0-	-0-	100	-0-
Forest Protection	162,207	21,207	-0-	-0-	33,084	-0-
Beef Promotion Tax	22,119	35	1,608	428	830	7,968
Justice Court Fines	715,328	7,996	8,252	137,337	83,673	102,573
District Court Fines	110,259	935	2,340	41,795	7,671	6,309
Water Distribution	185,487	-0-	-0-	95,879	-0-	30,323
Livestock Inspection Fees	141,679	273	11,269	4,914	5,650	48,795
Apiary Tax	2,055	2	503	118	-0-	-0-
Sheep Inspection Tax	9,347	22	369	15	1,426	2,630
W G P A Control	23,104	64	1,070	-0-	494	7,520
Escheated Estates	3,292	-0-	-0-	623	2,669	-0-
Totals	\$ 14,702,013	\$ 383,833	\$ 197,449	\$ 6,953,417	\$ 817,692	\$ 726,901

EXHIBIT B

STATE OF NEVADA  
ANALYSIS OF REVENUES BY TYPE COLLECTED FROM THE COUNTIES  
FOR THE YEAR ENDED JUNE 30, 1978

SCHEDULE M

Page 2 of 3

TYPE OF REVENUE	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon
Property Tax	\$ 25,051	\$ 45,379	\$ 139,397	\$ 63,583	\$ 59,402	\$ 174,282
Personal Property Tax	1,434	1,989	13,086	11,907	3,250	8,599
Trust Property	150	-0-	-0-	-0-	482	951
Net Proceeds of Mines	19,742	48,224	3,320	13,793	689	7,458
Civil Action Fees	165	246	2,080	1,279	1,116	1,750
✓ Gaming Licenses	405	240	19,040	3,268	1,443	4,524
Marriage Licenses	176	52	3,272	52	256	264
Divorce Fees	242	-0-	86	336	-0-	24
Dist Judges Disqual	25	-0-	-0-	-0-	-0-	-0-
Forest Protection	-0-	-0-	-0-	-0-	-0-	-0-
Beef Promotion Tax	208	1,292	2,650	1,408	824	923
Justice Court Fines	25,251	2,329	3,040	1,510	6,250	53,705
District Court Fines	40	40	5,550	-0-	268	100
Water Distribution	-0-	2,898	11,733	3,367	17,875	1,659
Livestock Inspection Fees	1,254	7,941	16,358	8,601	5,138	6,572
Aplary Tax	-0-	-0-	161	11	-0-	572
Sheep Inspection Tax	-0-	316	338	387	351	600
W G P A Control	-0-	904	963	1,105	1,004	1,716
Escheated Estates	-0-	-0-	-0-	-0-	-0-	-0-
<b>Totals</b>	<b>\$ 74,143</b>	<b>\$ 111,850</b>	<b>\$ 221,074</b>	<b>\$ 110,607</b>	<b>\$ 98,348</b>	<b>\$ 263,698</b>

EXHIBIT B

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407

STATE OF NEVADA  
ANALYSIS OF REVENUES BY TYPE COLLECTED FROM THE COUNTIES  
FOR THE YEAR ENDED JUNE 30, 1978

SCHEDULE M

Page 3 of 3

TYPES OF REVENUE	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Property Tax	\$ 45,626	\$ 189,851	\$ 91,530	\$ 18,597	\$ 2,524,852	\$ 120,894
Personal Property Tax	2,778	27,201	6,041	3,228	294,544	3,675
Trust Property	58	2,295	297	99	3	28
Net Proceeds of Mines	40	13,814	2,605	156	-0-	10
Civil Action Fees	1,222	1,691	435	135	80,814	2,340
✓ Gaming Licenses	8,944	7,687	4,391	13,275	615,806	8,684
Marriage Licenses	592	296	368	1,236	113,182	1,448
Divorce Fees	-0-	-0-	656	192	32,269	120
Dist Judges Disqual	-0-	-0-	-0-	-0-	-0-	-0-
Forest Protection	-0-	-0-	-0-	-0-	107,916	-0-
Beef Promotion Tax	100	980	575	27	1,202	1,061
Justice Court Fines	20,121	24,351	6,766	1,417	219,503	11,254
District Court Fines	445	343	250	-0-	42,873	1,300
Water Distribution	-0-	10,103	11,650	-0-	-0-	-0-
Livestock Inspection Fees	651	6,102	3,954	32	7,745	6,430
Apiary Tax	-0-	55	366	-0-	230	37
Sheep Inspection Tax	207	347	321	29	188	1,801
W G P A Control	591	992	917	82	536	5,146
Escheated Estates	-0-	-0-	-0-	-0-	-0-	-0-
<b>Total</b>	<b>\$ 81,375</b>	<b>\$ 286,108</b>	<b>\$ 131,122</b>	<b>\$ 38,505</b>	<b>\$ 4,041,663</b>	<b>\$ 164,228</b>

EXHIBIT B