

The meeting was called to order at 2:00 p.m. on Tuesday, February 20, 1979, in Room 213 with Senator Norman Glaser in the Chair.

PRESENT: Chairman Norman Glaser
Vice-Chairman Floyd Lamb
Senator Carl Dodge
Senator William Raggio
Senator Jim Kosinski
Senator Mike Sloan
Senator Don Ashworth

Ed Schorr, Fiscal Analyst

GUESTS: Assemblyman Tom Hickey
Mr. Paul Dimmick, Deputy Legislative Auditor
Mr. Roy Tennison, Executive Director, Athletic Commission
Mr. Frank Daykin, Legal Counsel, Legislative Counsel
Bureau

A.B. 439 (BDR 41-1952) - (See Exhibit "A")

Chairman Glaser introduced Assemblyman Hickey who testified on behalf of the Nevada Athletic Commission.

Assemblyman Hickey stated that he had been concerned about the management of funds by the Southern Nevada Boxing Commission and therefore had introduced A.B. 439 which revises certain fees for promoters of boxing and wrestling events.

Assemblyman Hickey introduced Mr. Dimmick, Deputy Legislative Auditor. Mr. Dimmick went over his handout (see Exhibit "B") and stated that the balance available for the Athletic Commission showed \$204,499.16 (figures obtained from the Controller's F16 Report but not contained in Mr. Dimmick's handout).

Assemblyman Hickey stated that there was a major boxing match scheduled for Saturday, February 24, 1979 and that the promoters had threatened to withdraw from the State of Nevada if the taxes said to be due are not corrected, as well as a threat that the boxing match scheduled for the Hilton later in the month would be withdrawn. He stated that the problem is one of whether the correct taxes have been collected in the past.

Senator Raggio questioned how the fees or licenses are now computed? Assemblyman Hickey said that they are collected by statute which mandates .04¢/\$1.00 of the gross (Section 467.140 of N.R.S.). He said that the figures indicate that they have not been collected properly and that he is trying to get a copy of the Attorney General's opinion regarding the error.

Assemblyman Hickey stated that A.B. 439 would change the percentage of fees charged in the various areas to the following amounts: television fees change from .04¢ to .02¢; hotel fees from .04¢ to .02¢; gate fees from .04¢ to .02¢; fighter's purse would be eliminated.

Senator Lamb questioned whether there are any countries that eliminate the fighter's purse? Assemblyman Hickey stated that Puerto Rico has no tax on the fighter's purse.

Senator Lamb asked if the Attorney General's interpretation is that .04¢ must be collected? Mr. Tennison stated "yes".

Senator Sloan questioned if prior to the Attorney General's opinion, was the Commission charging .04¢/\$1.00 on the gross amount less the fighter's purse? Assemblyman Hickey stated "yes".

Assemblyman Hickey stated that one of the problems has been the write-off of expenses and that the bill would eliminate the write-off from the total net amount. He also stated that the Boxing Commission had switched from closed-circuit to "live" television which has created some confusion as to interpreting the statute correctly.

Senator Raggio asked how Nevada's statutory fees compare to those of other states? Assemblyman Hickey stated the various amounts being charged by other states (see Exhibit "C").

Senator Ashworth stated that he was concerned about changing the 4% amounts since the net purse for a fighter isn't being charged with income tax to begin with. Assemblyman Hickey stated that this would be eliminated by A.B. 439.

Assemblyman Hickey stated that in his opinion the reason for the Boxing Commission is to regulate and promote boxing; not to provide an income for the State of Nevada.

Senator Sloan said that if the promoters entered into an agreement predicated on their understanding of how the Boxing Commission had been computing taxes for a number of years, it would not be fair to change the computation after they have already signed the agreement.

Senator Kosinski stated that the Committee should have a certain amount of time to discuss the problem and decide whether it agrees with the rates proposed by the Boxing Commission rather than "rush" the proposal through.

Chairman Glaser introduced Attorney General, Richard Bryan, who gave the following background of the problems regarding the Athletic Commission:

Attorney General Bryan stated that Mr. Pacoley is the Chief Deputy Attorney General of Clark County and that among the assignments he inherited at the time he was appointed was that of representing the Nevada Athletic Commission. During the course of the transition, Mr. Lyle Rivera (Mr. Pacoley's predecessor) briefed him on a couple of problems which the Athletic Commission had called to his attention. Among those was the apparent inconsistency with the letter of the law regarding the way in which it was being applied. Mr. Pacoley then sent a letter to the Chairman of the Athletic Commission reconfirming Mr. Rivera's previous opinion on the question of whether the fighter's purse should be included in the receipts provision of the statute, and the question of complimentary tickets. Historically, they have not been included although the law says it should be. Mr. Bryan stated that it was his understanding that the Athletic Commission was to request legislation which would correspond to the actual practice and that Mr. Pacoley had indicated to them that he would work with them in assisting on any legal points. Subsequent to that conversation (which was sometime in January) A.B. 439 emerged containing those changes (essentially policy questions).

Mr. Bryan said that he wished to reemphasize that Mr. Pacoley's letter to the Athletic Commission was a reconfirmation of two earlier opinions given by the Attorney General's office.

Mr. Bryan stated that if the Legislature adopted an emergency measure which clearly reflected that it was the intent to apply new changes to existing contracts, it would be enough interpretation for the Attorney General's office to rely on. He said that the way the statute now reads the Attorney General's office does not have the power to excuse what appears to be a violation of the law.

Senator Ashworth stated he was concerned that although the statute appears to be clear in intent, evidently the execution of the statute had not been followed according to law. He asked "if it was picked up by an audit why wasn't it called to someone's attention; if it wasn't picked up by an audit, why wasn't it?" Attorney General Bryan stated that Mr. Dimmick had conducted the audit at the end of January 1979 and that the written opinions had not been sent to the various contracting parties involved with the fight (only to the Director of the Athletic Commission).

Assemblyman Hickey stated that the legislation is presently addressing a particular problem which is not going to disappear regardless of what happens or what direction the Taxation Committee decides to take. Assemblyman Hickey then gave a brief overview of the amounts charged by each state for boxing fees (Exhibit "D").

Mr. Roy Tennison, Executive Secretary of the Nevada Athletic Commission stated that the practice, prior to the correspondence from the Attorney General's office, had been to take the gross receipts from the television fees, deduct the boxer's purse and pay the tax on the remaining balance. He said that in the majority of cases the boxer's purse exceeded the amount of the television revenue and therefore no state taxes were paid on television fees. Mr. Tennison also stated that in the past the Boxing Commission has permitted them to take a certain number of complimentary tickets "off the top" without paying tax on them.

After further discussion among the Senators, they requested copies of the fight contract for February 24th in Las Vegas, copies of the letters from the Attorney General's office to the Athletic Commission, and the past Boxing Commission minutes that deal with the problem of computing the taxes.

The Senators were scheduled for a Joint Hearing with Assembly Taxation at 6:00 p.m., Tuesday, February 20, 1979.

Chairman Glaser reviewed the amendments to S.B. 63 (see Exhibit "E").

Senator Lamb moved to adopt the amendments to S.B. 63 (see Exhibit "E") and hold the bill for further action.

Senator Sloan seconded the motion.

The motion carried.

Senator Dodge stated that he was bothered by the fact that S.B. 63 removes any discretionary authority of the Department of Taxation to continue deposits in cases where there is justification for doing so.

General discussion was held regarding the amendments to S.B. 204 (see Exhibit "F") during which time Frank Daykin, Legal Counsel for the Legislative Counsel Bureau gave the following testimony:

Mr. Daykin stated that the first of the amendments affects Section 30, Page 10, Line 14 and will put a clause into the referred measure on the Sales & Use Tax which will cause it to expire by limitation if Question 6 is adopted. He said that Sections 47 and 48 would delete the "padlocking" provision and the amendment to Section 68 would restore the 2% commission to the retailer for collecting the Sales & Use Tax. He stated that the amendments to Section 96 would restore the maximum permissible bonds to \$10,000 and the amendment to Section 108 would restore the life of the lien for delinquent sales tax to five years instead of ten.

Mr. Daykin stated that S.B.204 was designed to reenact the existing provisions of the Sales & Use Tax law as legislative material which could then be amended to put in the "padlocking" provision (which will reenact the provisions without change). Mr. Daykin said the amendment inserting Section 156, Subsection 1, gives a special time period for this year only so that claims can be made and paid after which the regular schedule of making claims and paying them will begin.

Section 156, Subsection 2 is designed to set up the vehicle for a test of the constitutionality of the bill by a writ of mandate. It would require the Director of the Department of Taxation to begin immediately the preparation of forms and regulations. He would, within seven days, report to the Director of the Legislative Counsel Bureau and include with that report a copy of the claims forms used in administering the senior citizens act. Mr. Daykin said the point is that Mr. Nickson can refuse to do so, at which time the Director of the Legislative Counsel Bureau can proceed with a writ of mandate to compel him to do so. The Director of the Legislative Counsel Bureau will then be able to argue the case for the constitutionality of the bill and the Attorney General argue the case against it on behalf of Mr. Nickson.

Mr. Daykin stated that another approach is for the time period for submitting claims to begin at any time after the tenth day after the bill is signed into law. If Mr. Nickson has already submitted the forms so that there cannot be a writ of mandate against him, but the claims are not accepted, then any owner or renter of real property can begin an action for a writ of mandate to require accepting those claims. If he accepts the claims, then there is no argument.

Mr. Daykin said the insertion of Section 158 covers the inseverability clause which declares that the act constitutes a unified plan for the reduction of taxes and the abatement of inequities and their effect and, as such, is not severable. If any provision or application of it to any person or circumstance is held invalid the other provisions become ineffective and the measure described in Section 30 (exemption of food from Sales & Use Tax) must not be submitted to the voters. Mr. Daykin said that this means if we get it before the courts, whether this is submitted to the voters will depend on the court's ruling and gives them good justification to advance this rapidly for hearing as a matter of high public importance.

Mr. Daykin stated that the remainder of the amendments apply expiration by limitation to those sections of the act which are not covered by the expiration in the referred measure (property tax provisions, Sections 1 to 28 inclusive, and Section 154).

There being no further business the meeting was adjourned at 5:50 p.m.

Sharyna Miley
Respectfully Submitted by:
Sharyna Miley, Secretary

Norman Glaser
Approved by:
Senator Norman Glaser, Chairman

SUMMARY--Revises certain fees for promoters of boxing and wrestling events. (BDR 41-1952)

Fiscal Note: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: Yes.

AN ACT relating to boxing and wrestling; revising certain fees for promoters; directing that a portion of certain fees be used for boxing programs for amateurs; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 467.104 is hereby amended to read as follows:

467.104 1. [Any] Except as provided in subsection 4, any person who charges and receives an admission fee for exhibiting any live boxing or sparring match, wrestling exhibition or performance on a closed-circuit telecast, or motion picture, shall, within 72 hours after [such] that event, furnish to the commission a verified written report on a form which is supplied by the commission, showing the number of tickets sold and issued or sold or issued, and the gross receipts therefor without any deductions.

2. [Such] That person shall also, at the same time, pay to the commission a license fee, exclusive of federal taxes thereon, of [4] 3 cents for each \$1 or fraction thereof received for admission at [such] the exhibition. The license fee [shall apply] applies uniformly at the same rate to all persons subject to it. The license fee [shall] must be based on the face value of all tickets sold and , at the discretion of the commission, all complimentary tickets issued.

3. The commission shall use 15 percent of the money received from the license fee for boxing programs for amateurs.

4. The license fee is not required to be paid with respect to any amateur match sanctioned by the commission.

Sec. 2. NRS 467.105 is hereby amended to read as follows:

467.105 1. Every promoter or foreign copromoter, in order to present a program of boxing contests, wrestling exhibitions, or a combination of [such] those events, shall obtain a permit from the commission for each such program.

2. The following fees [shall] must accompany each application for a permit to present a program of contests or exhibitions:

Foreign copromoter's permit.....	[\$100]	<u>\$500</u>	^{1.00}
Promoter's permit.....	[25]	<u>100</u>	²⁵

flush The provisions of this subsection [shall] do not apply to the presentation of a program of amateur boxing contests, amateur wrestling exhibitions or a combination of [such] those events.

Sec. 3. NRS 467.107 is hereby amended to read as follows:

467.107 1. In addition to the payment of any other fees and [moneys] money due under this chapter, every promoter shall pay an additional license fee of [4] 2 percent of the total gross receipts up to ~~\$2,000~~ ^{1,000,000} of any boxing contest, wrestling exhibition, or combination of [such] those events, exclusive of any federal tax or tax imposed by any political subdivision of this state. The license fee [shall apply] applies uniformly at the same rate to all promoters or clubs subject to it.

2. For the purposes of this section, total gross receipts of every promoter [shall include:] includes:

(a) The gross price charged for the sale, lease or other exploitation of broadcasting, television or motion picture rights of [such] the contest or exhibition without any deductions for commissions, brokerage fees, distribution fees, advertising or other expenses or charges.

(b) The face value of all tickets sold and , at the discretion of the commission, all complimentary tickets issued.

(c) Any sums received as consideration for holding a boxing contest, wrestling exhibition or combination of [such] those events at a particular location.

3. The commission shall use 15 percent of the money received from the license fee for boxing programs for amateurs.

Sec. 4. This act shall become effective upon passage and approval.

ATHLETIC COMMISSION
218-3950

Program Statement

The Nevada Athletic Commission, created under NRS 487, consists of five members appointed by the Governor. A full-time Executive Secretary is employed by the Commission. The Commission employed a full-time clerical position for their Las Vegas office in January 1979. It is recommended that this position be continued in the next biennium. The Commission is vested with the sole discretion, management, control and jurisdiction of boxing contests, sparring and wrestling matches and exhibitions to be held or given within the State of Nevada. In fiscal year 1973, an amateur boxing program was initiated. The Commission has allocated \$5,000 annually for this program and it has been requested and recommended that this be increased to \$10,000 for the next biennium.

The Commission operates on monies received from licenses and fees. This budget account reflects a continuing program providing the same level of services. Inspectors and boxing officials are employed as needed under contract services. A reserve balance is maintained at the end of each fiscal year and is carried forward into the next fiscal year and held to meet any unanticipated or increased expenditures.

Date of Hearing _____
Who Testified _____

Date Budget Closed _____

	1977-78 ACTUAL	1978-79 WORK PROGRAM	1979-80 AGENCY REQUEST	1979-80 GOVERNOR RECOMMENDS	LEG. AP.	1980-81 AGENCY REQUEST	1980-81 GOVERNOR RECOMMENDS	LEG. AP.
BAL FWD FROM OLD YR	\$ 86,580	\$ 190,685	\$ 186,796	\$ 186,796		\$ 175,995	\$ 269,217	
BAL FWD TO NEW YR	\$ 190,685							
PRIOR YR PERS REBATE	\$ 8,121	\$ 5,000	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000	
AMATEUR PRG RECPTS	\$ 147,371	\$ 50,000	\$ 60,000	\$ 150,000		\$ 63,000	\$ 150,000	
LICENSES & FEES		\$ 699						
SALARY ADJUSTMENT								
TOTAL FUNDS AVAILABLE	\$ 51,388	\$ 246,384	\$ 256,796	\$ 346,796		\$ 248,995	\$ 429,217	
EXISTING POSITIONS								
EXEC SECRETARY	1.00	14,567	1.00	19,009	1.00	19,200	1.00	19,200
MANAGEMENT ASST I	1.50	4,477	1.00	9,608	1.00	9,608	1.00	10,031
TOTAL EXISTING	1.50	19,044	2.00	28,617	2.00	28,808	2.00	29,231
INDUSTRIAL INSURANCE	189	325	385	385		461	451	
RETIREMENT	22	1,483	2,285	2,305		399	2,338	
PERSONNEL ASSESSMENT	129	172	259	259		270	263	
GROUP INSURANCE	410	720	1,296	1,296		1,608	1,608	
PAYROLL ASSESSMENT	29	38	58	58		60	58	
UNEMPLOYMENT COMP	29	76	114	115		120	117	
OVERTIME (NON-HOLIDAY)	1,050							
BOARD SALARY	2,120	3,000	3,000	3,000		3,000	3,000	
TOTAL SALARY-PAYROLL	\$ 23,074	\$ 24,858	\$ 36,016	\$ 36,227		\$ 37,903	\$ 37,060	
TOTAL OUT-OF-STATE TRAVEL	\$ 832	\$ 2,700	\$ 3,200	\$ 1,000		\$ 3,200	\$ 1,000	
TOTAL IN-STATE TRAVEL	\$ 6,132	\$ 6,500	\$ 7,500	\$ 7,500		\$ 7,500	\$ 7,500	

ATHLETIC COMMISSION - Continued
218-3950

	1977-78		1979-80			1980-81		
	ACTUAL	WORK PROGRAM	AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.	AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG AP.
OFF SUPPLIES & EXPENSE	\$ 238	\$ 350	\$ 400	\$ 257		\$ 450	\$ 277	
OPERATING SUPPLIES	\$ 37		\$ 100	\$ 100		\$ 100	\$ 100	
COMMUNICATIONS EXPENSE	\$ 2,263	\$ 2,500	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	
PRINT DUPLICATING COPY	\$ 1,016	\$ 1,000	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500	
INSURANCE EXPENSE	\$ 67	\$ 75	\$ 100	\$ 41		\$ 100	\$ 44	
CONTRACTUAL SERVICES	\$ 10,176	\$ 12,800	\$ 15,000	\$ 15,000		\$ 17,000	\$ 17,000	
OTHER CONTRACT SERVICE	\$ 60		\$ 85	\$ 85		\$ 95	\$ 95	
LEGAL & COURT EXPENSE		\$ 50	\$ 50	\$ 50		\$ 50	\$ 50	
EQUIPMENT REPAIR		\$ 50	\$ 50	\$ 50		\$ 50	\$ 50	
STATE OWNED BLDG RENT	\$ 1,702	\$ 1,705	\$ 1,800	\$ 1,619		\$ 1,900	\$ 1,661	
OTHER BUILDING RENT	\$ 483	\$ 500	\$ 500			\$ 500		
ADV PUBLIC REL EXPENSE	\$ 982		\$ 500	\$ 500		\$ 500	\$ 500	
MED. & DENT. EXPENSE	\$ 11							
HOST EXPENSES	\$ 80	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000	
DUES AND REGISTRATIONS	\$ 150	\$ 500	\$ 500	\$ 150		\$ 500	\$ 150	
TOTAL OPERATING EXP	\$ 17,265	\$ 20,530	\$ 24,085	\$ 22,852		\$ 26,245	\$ 24,927	
AMATEUR PROG EXP	\$ 4,085	\$ 5,000	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000	
RESERVE		\$ 186,796	\$ 175,995	\$ 269,217		\$ 164,147	\$ 348,724	
TOTAL AGENCY EXPENDITURES	\$ 51,388	\$ 246,384	\$ 256,796	\$ 340,796		\$ 248,995	\$ 429,217	

AGENCY BALANCE

	ACTUAL		WORK PROGRAM	GOVERNOR RECOMMENDS	
	1977	1978	1979	1980	1981
TOTAL REVENUE	\$ 37,952	\$ 155,492	\$ 55,000	\$ 160,000	\$ 160,000
SALARY ADJUSTMENT	1,561	--	697	--	--
TOTAL EXPENDITURES	52,982	51,388	51,588	77,577	50,493
BALANCE FORWARD	86,581	190,685	116,796	264,217	348,724

STATE OF NEVADA
ATHLETIC COMMISSION FUND

EXHIBIT "B"

GENERAL
(Continued)

	FISCAL YEAR ENDED JUNE 30				
	1972	1973	1974	1975	1976
REVENUE					
Live Gate	\$ 15,163	\$ 39,981	\$ 12,653	\$ 19,315	\$ 15,643
Licenses	4,390	4,430	2,700	4,430	2,050
Permits	3,375	2,925	4,150	2,400	5,860
TV - Closed Circuits	2,781	49,951	8,282	16,597	18,834
Fines	1,380	650	105	344	480
Other Promotion Receipts	2,032	2,224	2,560	2,140	8,912
Miscellaneous and Amateur	413	42	1,002	2,718	3,170
Total	<u>\$ 29,436</u>	<u>\$100,204</u>	<u>\$ 31,453</u>	<u>\$ 47,944</u>	<u>\$ 54,949</u>
EXPENDITURES					
Operating Expense	<u>\$ 26,842</u>	<u>\$ 35,110</u>	<u>\$ 31,326</u>	<u>\$ 35,698</u>	<u>\$ 41,844</u>
Excess of Revenue over Expenditures	\$ 2,594	\$ 65,094	\$ 128	\$ 12,246	\$ 13,105
BALANCE FORWARD					
<u>JULY 1</u>	<u>9,164</u>	<u>11,758</u>	<u>76,852</u>	<u>76,980</u>	<u>89,226</u>
BALANCE FORWARD					
<u>JUNE 30</u>	<u>\$ 11,758</u>	<u>\$ 76,852</u>	<u>\$ 76,980</u>	<u>\$ 89,226</u>	<u>\$ 102,331</u>

ATHLETIC COMMISSION

SCHEDULE OF FEES CHARGED BY VARIOUS STATES

FISCAL YEAR ENDED JUNE 30, 1979

California	Live Gate Ticket Sales & Closed Circuit T.V. 5¢ on Each \$1.00 T.V. Rights are a negotiated lump sum
Colorado	Three (3%) State Fee + 1% to 4% City Tax
Idaho	Five (5%) + 3% Sales Tax on Tickets
Illinois	Ten (10%) of Total Gate, No T.V. Charges
New Jersey	Five (5%) Fee on Everything

Wisconsin - 10% Gate Tax
Washington - 5% on everything
New York - 5% on everything +
personal income tax of 12% on
fighter's purse
Texas - 3%; no personal Income Tax
Virginia - 5% on everything
Indiana - 10% Gate Tax;
No television fees

1979 REGULAR SESSION (60TH)

ASSEMBLY ACTION	SENATE ACTION	Senate	AMENDMENT BLANK
Adopted <input type="checkbox"/>	Adopted <input type="checkbox"/>	AMENDMENTS to	Senate
Lost <input type="checkbox"/>	Lost <input type="checkbox"/>	Bill No. 63	Joint Resolution No.
Date:	Date:	BDR 32-102	
Initial:	Initial:	Proposed by	Committee on Taxation
Concurred in <input type="checkbox"/>	Concurred in <input type="checkbox"/>		
Not concurred in <input type="checkbox"/>	Not concurred in <input type="checkbox"/>		
Date:	Date:		
Initial:	Initial:		

Amendment No. 113



Amend section 1, page 1, line 1, after "1980," by inserting:
 "or at a special election on June 5, 1979, if one is held on that date for the purpose of submitting other proposed amendments to the Sales and Use Tax Act of 1955,".

Amend section 2, page 1, line 7, after "law," by inserting:
 "for the general or special election as the case may be,".

Amend section 3, page 1, lines 13 and 14, by deleting "general election on November 4, 1980," and inserting:

" (general or special) election on (date) ,".

Amend section 3, page 2, line 41, by deleting "1 year after requiring it, or 1 year" and inserting "5 years after requiring it, or 5 years".

Amend section 3, page 2, by deleting line 44 and inserting:

"Sec. 2. 1. If this act is approved at a special election on June 5, 1979, it shall become effective on July 1, 1979.

To: E & E
 LCB File
 Journal ✓
 Engrossment
 Bill

Date 2-16-79 Drafted by JW:ml

Amendment No. 113 to Senate Bill No. 63 (BDR 32-102) Page 2

2. If this act is approved at the general election on November 4, 1980, it shall become effective on January 1, 1981."

Amend section 5, page 3, line 6, by deleting "1 year" and inserting: "5 years".

Amend section 5, page 3, line 8, by deleting "that year." and inserting "those years."

Amend section 6, page 3, line 9, by inserting "1." before "if".

Amend section 6, page 3, by deleting line 11 and inserting:

"on:

(a) July 1, 1979, if the question is submitted at a special election on June 5, 1979.

(b) January 1, 1981, if the question is submitted at the general election on November 4, 1980.

2. If a majority of votes cast on the question is no,"

Amend section 7, page 3, line 14, by deleting "are" and inserting: "apply to the extent they can be made".

Amend section 9, page 4, line 7, by deleting "1 year after requiring it, or 1 year" and inserting "5 years after requiring it, or 5 years".

Amend section 10, page 4, line 9, by inserting "1." before "Sections".

Amendment No. 113 to Senate Bill No. 63 (BDR 32-102) Page 3

Amend section 10, page 4, by deleting lines 10 and 11 and inserting:
"become effective upon passage and approval.

2. Section 9 of this act shall become effective on:

(a) July 1, 1979, only if the question provided for in section 3 of this act is approved by the voters at a special election on June 5, 1979.

(b) January 1, 1981, only if the question provided for in section 3 of this".

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

"the general election of 1980" and inserting "an election".

JUNE

1979 REGULAR SESSION (60TH)

ASSEMBLY ACTION		SENATE ACTION		Senate	AMENDMENT BLANK
Adopted <input type="checkbox"/>	Adopted <input type="checkbox"/>	Adopted <input type="checkbox"/>	Adopted <input type="checkbox"/>	AMENDMENTS to	Senate
Lost <input type="checkbox"/>	Lost <input type="checkbox"/>	Lost <input type="checkbox"/>	Lost <input type="checkbox"/>	Bill No. <u>204</u>	Joint Resolution No. _____
Date: _____	Date: _____	Date: _____	Date: _____	BDR <u>32-1480</u>	
Initial: _____	Initial: _____	Initial: _____	Initial: _____	Proposed by <u>Committee on Taxation</u>	
Concurred in <input type="checkbox"/>	Concurred in <input type="checkbox"/>	Concurred in <input type="checkbox"/>	Concurred in <input type="checkbox"/>		
Not concurred in <input type="checkbox"/>	Not concurred in <input type="checkbox"/>	Not concurred in <input type="checkbox"/>	Not concurred in <input type="checkbox"/>		
Date: _____	Date: _____	Date: _____	Date: _____		
Initial: _____	Initial: _____	Initial: _____	Initial: _____		

Amendment No. 119



Amend section 30, page 10, line 14, by inserting after the period:
 "Section 1 of this act expires by limitation on June 30, 1981, if before that date the constitution of the State of Nevada is amended to limit the amount of general (ad valorem) taxes on real property to \$1 for each \$100 of full cash value, or to any lesser amount."

Amend section 47, page 13, by deleting lines 15 through 24.

Amend section 48, page 13, line 27, by deleting "1".

Amend section 48, page 13, by deleting lines 31 through 36.

Amend section 68, page 16, line 42, by deleting "1" and inserting "2".
restore 2% commission to retailer for collector

Amend section 96, page 21, line 22, by deleting "\$30,000," and inserting "\$10,000,".

Amend section 96, page 21, line 28, by deleting "\$30,000," and inserting "\$10,000,".

Amend section 108, page 24, line 39, by deleting "10" and inserting "5".

changes that are submitted to be considered

changes that are submitted to be considered

To: E & E
 LCB File
 Journal
 Engrossment
 Bill

Date 2-19-79 Drafted by EWD:ml

537

Amendment No. 119 to Senate Bill No. 204 (BDR 32-1480) Page 2

Amend section 108, page 24, line 41, by deleting "10" and inserting "5".

Amend section 108, page 24, line 42, by deleting "10" and inserting "5".

Amend the bill as a whole by inserting a new section designated section 156, following section 155, to read as follows:

^{INSERTED}
"Sec. 156. 1. With respect to taxes or refunds payable during the fiscal year 1979-80 only, a claim for an allowance or a refund may be made at any time between the 10th day after the effective date of this section and June 30, 1979. The department of taxation shall make refunds as soon as practicable. County treasurers shall apply allowances, when determined, to the remaining unpaid installments of taxes.

2. The director of the department of taxation shall, not later than the day after the effective date of this section, begin the preparation of forms and regulations appropriate for the administration of the Tax Abatement Act. It is the mandatory duty of the director of the department of taxation to report the measures taken pursuant to this subsection to the director of the legislative counsel bureau for dissemination to the members of the legislature. The director of the department of taxation shall make this report within 7 days after the effective date of this section, and shall deliver with the report to the director of the legislative counsel bureau a copy of each form of claim used in

Special timing period for this year only
Left consultation of bill by committee of mandate.

administering the Senior Citizens' Property Tax Assistance Act."

Amend the bill as a whole by renumbering section 156 as section 157 and inserting a new section designated section 158, following section 156, to read as follows:

"Sec. 158. This act constitutes a unified plan for the reduction of taxes and the abatement of inequities in their effect, and is not severable. If any provision of this act or the application thereof to any person, thing or circumstance is held invalid, the other provisions of this act become ineffective, and the measure described in section 30 of this act must not be submitted to the registered voters of this state."

Amend section 157, page 32, by deleting lines 48 and 49 and inserting:

"Sec. 159. 1. This section, sections 1 and 2, sections 29 to 40, inclusive, section 156 and section 158 of this act shall become effective upon passage and approval."

Amend section 157, page 33, line 1, by deleting "156" and inserting "157".

Amend section 157, page 33, line 6, by deleting "This act expires" and inserting "Sections 1 to 28, inclusive, and section 154 of this act expire".

inserted by clause