

PRESENT: Chairman Norman Glaser
 Senator Carl Dodge
 Senator Wm. Raggio
 Senator Don Ashworth
 Senator Mike Sloan
 Senator James Kosinski

Mr. Ed Shorr,
 Fiscal Analyst

ABSENT: Senator Floyd Lamb

The meeting was called to order at 1:30 p.m. on Tuesday, May 15, 1979, in Room 213 with Senator Norman Glaser in the Chair.

S.B. 566 "Exempts petroleum-ethanol mixture from motor vehicle fuel taxes by state and counties."

Senator Don Ashworth: "Mr. Chairman, I think that Senator Dodge's point is well taken, that there is more to this bill than meets the eye."

Senator Don Ashworth moved to Indefinitely Postpone Senate Bill #566.

Senator Mike Sloan seconded the motion.

The motion carried.

Chairman Glaser then asked Mr. Ed Shorr to explain the difference between Senate Bill #48 and Assembly Bill #111, (See Exhibit "A").

Mr. Shorr: "The sheets I passed to you are revised figures based on an estimate of what the tax relief provides in reductions to the program. We used the figure of \$3.64/\$100, and related it to a \$5.00/\$100 rate, and said that is about a 27% reduction, so we asked the Department of Taxation to compare the two programs based on this percentage reduction. Now remember that two things may change a bit: One, that first year, you may not go that full \$3.64 rate, you may go somewhat above that; but, not everybody is at that \$5.00 rate. The average rate in the State is about \$4.71/\$100. It is probably a little higher than that for residential property because most of the residents that would qualify would tend to be in the higher rate area.

You can see that S.B. 48 would be about \$100,000 more over the year 1979-80. The difference primarily lies in expanding that second range in the bill from \$2,000 - \$3,999, to \$3,000 - \$4,999, and then picking up the \$1,000 - \$2,999 in the first section."

Mr. Shorr (Cont.): "...I asked where the people come from that are in the less than \$2,000, or less than \$3,000 range, since anyone who qualifies for S.S.I. (Supplemental Security Income) basically is going to have more income than that. These are people who have business losses, with very little net income...."

Senator Raggio: "What is the definition of household income?"

Mr. Shorr: "There is a definition in the statutes. It includes net tax income, income from tax exempt securities, railroad retirement, Social Security, etc....I didn't mean to indicate that there are a lot of people working off of the system. I just wanted to point out that there is a small group in there that have net income because of business loss, and the next group you pick up is those on Social Security, plus S.S.I."

Senator Raggio: "My only interest is that in looking at this, it seems that by raising the lower ranges, especially when you consider the spouse income, you can give more relief to the people that are strictly on fixed Social Security income."

Mr. Shorr: "I believe that is the second range that you pick up there, Senator."

Senator Raggio: "I think that overall the impact doesn't make that much difference...I would rather process our bill (S.B. 48)."

Senator Raggio moved "Do Pass" on Senate Bill #48.

Senator Ashworth seconded the motion.

The motion carried.

Senator Raggio moved Indefinite Postponement on Assembly Bill #111.

Senator Sloan seconded the motion.

The motion carried.

Chairman Glaser asked what the status of A.B. 268 was on the Assembly side.

Senator Sloan: "They said that they were having it reprinted with amendments, and then it would be referred to Ways and Means. And I don't think that we ought to pass S.B. 204, until that other bill goes first. Otherwise, we are just breaking our word to the cities and counties."

(Committee Minutes)

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A.J.R. 31 "Proposes to amend the Nevada Constitution to limit property tax to \$3.64/\$100 assessed valuation."

Senator Sloan moved for Indefinite Postponement of Assembly Joint Resolution #31.

Senator Don Ashworth seconded the motion.

Discussion:

Mr. Shorr: "Senator, if you pass that, and you still have the 35% ratio, the resolution would be meaningless."

Senator Kosinski: "I'm wondering if we should invite them over to make a pitch."

Senator Sloan: "Who sponsored this?"

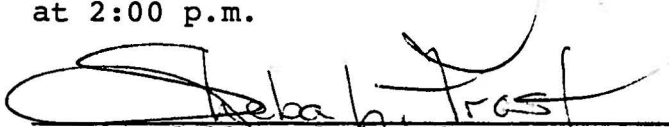
Senator Dodge: "It's a Committee sponsorship, but I have an idea who is behind it...maybe Jim is right and we ought to hold it."

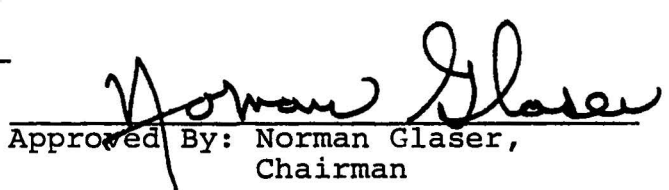
Chairman Glaser: "Maybe we ought to withdraw the motion or have a vote on it."

Senator Sloan: "I withdraw my motion."

--The Committee decided to hold A.J.R. 31 for further information.--

There being no further business, the meeting was adjourned at 2:00 p.m.


Respectfully Submitted By:
Sheba L. Frost, Secretary


Approved By: Norman Glaser,
Chairman

SB 48*

EXHIBIT "A"

1979-80	0-2,999	3-4,999	5-6,999	7-9,999	10-11,000	TOTALS
Refunds	90%	75%	50%	25%	10%	
HO	134,661	227,402	179,777	129,579	11,068	682,487
MHO	7,342	14,871	12,775	11,581	880	47,449
MHR	59,222	94,363	65,589	39,666	3,707	262,547
Renters	<u>151,178</u>	<u>191,720</u>	<u>98,995</u>	<u>39,949</u>	<u>3,055</u>	<u>484,897</u>
County Admin. Fees						62,000
TOTALS	352,403	528,356	357,136	220,775	18,710	<u>\$1,539,380</u>

Number of Claimants

HO	699	1,275	1,383	1,711	338	5,406
MHO	76	161	189	290	54	770
MHR	383	669	631	645	132	2,460
Renters	<u>934</u>	<u>1,232</u>	<u>705</u>	<u>455</u>	<u>70</u>	<u>3,396</u>
TOTALS	2,092	3,337	2,908	3,101	594	12,032

AB 111*

1979-80	0-1,999	2-3,999	4-6,999	7-9,999	10-11,000	TOTALS
Refunds	100%	80%	50%	25%	10%	
HO	26,100	198,220	269,750	130,036½	11,154	635,260
MHO	1,107	11,305	19,312	11,600	864	44,188
MHR	5,580	96,722	97,859	39,197	3,626	242,984
Renters	<u>11,340</u>	<u>249,920</u>	<u>148,153</u>	<u>39,760</u>	<u>3,019</u>	<u>452,192</u>
County Admin.						62,000
TOTALS	44,127	556,167	535,074	220,593	18,663	<u>\$1,436,624</u>

Number of Claimants

HO	116	1,166	2,075	1,711	338	5,406
MHO	9	133	284	290	54	770
MHR	30	706	947	645	132	2,460
Renters	<u>54</u>	<u>1,760</u>	<u>1,057</u>	<u>455</u>	<u>70</u>	<u>3,396</u>
TOTALS	209	3,765	4,363	3,101	594	12,032

*Estimated cost after major tax relief based on a 27 percent reduction of taxes to Homeowners and Mobile Homeowners.