

MEMBERS PRESENT: Chairman May  
Vice Chairman Coulter  
Mr. Bergevin  
Mrs. Cafferata  
Mr. Marvel  
Mr. Price  
Mr. Rusk  
Mr. Stewart  
Mrs. Westall

MEMBERS ABSENT: Mr. Brady (excused)  
Mr. Craddock (excused)

GUESTS PRESENT: Please see attached Guest List

Chairman May called the meeting to order and apologized for the late start due to this morning session going so long. He opened the hearing on SB 301.

SB 301 EXEMPTS HOUSING FOR ELDERLY PERSONS OPERATED BY NON-PROFIT CORPORATIONS FROM PROPERTY TAX.

Richard Bennett, representing the sponsor of Share-A-Manor housing project in Sparks, said this is one of three projects in the State of Nevada that are financed by HUD, commonly known as 202 projects. He said this bill would exempt such projects from real property taxes. He said the only change made on the Senate side was to change it to read "elderly and handicapped housing" instead of just elderly. He said these projects have to compete with Northern California funding and it matters that California already has this exemption. He said only Washoe and Clark Counties are affected at this time and the two counties appear to be for this bill.

The Chairman opened the hearing on SB 9.

SB 9 REMOVES PROVISION WHICH ALLOWS COUNTIES TO TAX CERTAIN REAL ESTATE BELONGING TO STATE OF NEVADA UNDER CERTAIN CONDITIONS.

Don Hataway, City Manager for Carson City, said they are in favor of this bill. He said this area is no longer needed and sees no future use for it either.

AB 247 INCREASES EXCISE TAX ON LIQUOR AND DIRECTS USE OF INCREASED REVENUES FOR TREATMENT OF ALCOHOLISM.

Assemblyman Marvel testified in support of this measure. He said so much testimony has been taken in Health & Welfare and Ways and Means that he would move right on to introduce Dorothy North, Director of Vitality House in Elko and a previous Senator, Snowy Monroe.

Ms. North said she also represents the rural county task force that authored this bill and also as a Director of the Eastern Nevada Council on Alcohol and Drug Abuse. She said it was time that they derived some of the benefits from the enormous liquor business done in this state.

Senator Monroe read his written testimony which is attached as EXHIBIT I.

Senator Glaser testified in support of AB 247. He said it makes sense to increase the taxes a little to fund the treatment centers. He said the Vitality House in northern Nevada is very effective and there is a shortage of funds.

Pat Bates, Executive Director of the Churchill Council on Alcohol and Other Drugs, said he has come before many committees every two years and watched it be mandated of other industries that they use corporate funds to clean up their own pollution and other problems that they cause. He said the liquor industry denies any moral responsibility for the problems that they cause. He said the industry spends 9000 to 1 on glamorous advertising than on research looking into these problems. He said his council supports this legislation and hopes that it will be dedicated to the treatment and rehabilitation of alcoholism.

Noel Manoukian, Supreme Court Justice and a member of the rural counties alcohol and drug abuse task force, said he has also been a Public Defender, a retained defender, a plaintiff's attorney, a prosecutor in Douglas County for several years, and a trial judge. He said all of this has made him very aware of the impact alcohol has not to mention drug abuse in the criminal arena, as well as in civil cases of wrongful death. He said this type of legislation is essential to cure and resolve this type of problem.

Larry Ketzenberger testified for the Metropolitan Police Department in Las Vegas. He said they had a detoxification unit called Starting Point which was inadequately funded and inadequately housed, and now it is closed. He said the Reno Police Department asked that he convey their support of this bill.

G. P. Etcheverry, Nevada League of Cities, said they support this bill.

Dick Ham, Chief of the Bureau of Alcohol and Drug Abuse, presented a packet of letters in support of AB 247, which is attached as EXHIBIT II. He said they expect between \$1.2 and \$1.5 million in revenue from this bill. He said 19 other states have dedicated liquor taxes now.

Arthur Senini, President of the Wine & Spirit Wholesalers of Nevada, presented written testimony attached as EXHIBIT III.

Rich Graves, owner of a discount liquor stor in Sparks, presented his letter, attached as EXHIBIT IV.

Joe Francoeur, from Dart Liquor in Lake Tahoe, presented a price comparison attached as EXHIBIT V. He said that the recent rise in sales tax must be considered before adding on to the price of liquor again. He said "If the liquor tax was reduced 10% and as a result the sales would increase 10%, the total tax revenue would increase 5%."

Curt Brown from Capitol Beverages in Carson City said he would like to reiterate what has been said by Joe Francoeur. He presented an article from the Reno Evening Gazette entitled Alcohol Treatment Hospital Opposed, attached as EXHIBIT VI.

Bob Revert from the Nevada Beer Wholesalers Association said he opposed the bill. He said this bill will not change the situation between the police and the alcoholic. He said the smaller counties will have trouble staffing any kind of a center. He said the bill is incomplete in that it does not specify who will get what funds.

Speaking in rebuttal for the bill was Dick Ham. He said they were speaking of 1/4¢ per six pack of beer and 4¢ on a fifth of hard liquor. He said as it is the price of a fifth can vary \$4 just in Las Vegas. He said in Carson City a six pack of Coors varied 41¢. He said, therefore, what they are proposing is not harmful to the economy of Nevada.

Pat Bates said normally there is an average of 2% of recovery; in the past year at New Frontier, they have documented 39% out of 155 people were maintaining a six month period of sobriety.

Speaking in rebuttal against the bill was C. O. Watson, Executive Secretary of the Wine & Spirits Wholesalers of Nevada, and associated with O.K. Distributers in Reno. He presented two memos dated May 6th and May 11th which are both attached as EXHIBIT VII.

AB 609 REPEALS PROVISION FOR CENTRAL ASSESSMENT OF CERTAIN MILLS AND PLANTS FOR PURPOSES OF TAX ON NET PROCEEDS OF MINES.

Assemblyman Bergevin said this bill takes the assessment of physical property of mining out of the hands of the state and put it back into the county assessor's hands. The trial over the last few years of the state doing this job has not worked and the counties want it back.

Jim Lien said the prime reason for going to the state was the inequities between counties for like properties. He said the counties fall into three categories regarding this bill: those that don't care either way, those which are for the bill such as Mineral and Nye Counties, and those against it such as Eureka and Lander Counties. They are against it for two reasons: (1) they do not feel they have the staff and time to do the appraisal work themselves, and (2) what limited staff they do have, they feel have to have extra training. He said the concern is not in raising extra dollars, but to have equalization throughout the state.

Dick Franklin from the Washoe County Assessor's Office said he was testifying against the bill. He said the County Assessor feels that the equilization among counties is a big factor plus the lack of manpower in the counties.

In answer to Mr. Stewart's question, Mr. Lien responded that the county assessors do not have the expertise to appraise the very sophisticated equipment to do with mining.

Mr. Marvel agreed. He said Lander County has the most mines and they have brought this point up as well.

Marie Feeney, from the Clark County Assessor's Office, and representing Lander and Eureka County Assessors, said in their case it is not just a matter of the expertise but a lack of personnel. Those she represents wish to oppose the bill.

Bryce Wilson, Nevada Association of Counties, said he agreed with Mr. Lien's testimony. The counties do not want to get into the problem of the knowledge and the extra staffing. He said it will probably come down to the way they have handled other matters in that they send out a form and the man who is taxed is the one who puts the value on the equipment. He said it is similar to putting the fox in charge of counting the chickens. He said he feels that the counties that have not taken a position on this bill probably do not have much to do with mining.

Mr. Stewart asked why some counties could not hire someone who is knowledgeable. Mr. Wilson replied that his first reaction is the cost. Mr. Stewart said that if they want the money, they should want to do the assessing. Mr. Wilson replied that they are now receiving the money without any effort. Mr. Stewart said if none of this was state money, the counties should be doing the work to obtain the money.

Chairman May moved the hearing to AB 20.

AB 20 PROVIDES FOR SUBMISSION AT NEXT GENERAL ELECTION OF QUESTION PROPOSING REFUND OF SALES AND USE TAX PAID ON CERTAIN MOBILE HOMES.

Mr. Stewart read and discussed Amendment #954\* to AB 20, then made the motion to AMEND AND DO PASS AB 20, seconded by Mrs. Cafferata.

Mr. Stewart further explained that this amendment would (1) apply to all mobile homes, (2) apply only to materials which is the 60%, and (3) no tax on resale.

Motion carried unanimously.

SB 9 REMOVES PROVISION WHICH ALLOWS COUNTIES TO TAX CERTAIN REAL ESTATE BELONGING TO STATE OF NEVADA UNDER CERTAIN CONDITIONS.

Motion by Mrs. Cafferata to DO PASS, seconded by Mr. Coulter and carried.

AB 608 IMPOSES ESTATE TAX NOT GREATER THAN CREDIT ALLOWED UNDER FEDERAL LAW.

Joe Fisher from the Nevada State Education Association said they support the bill, although it does not provide an immediate allocation of funds, it does provide funds eventually.

Mr. Brady said he did not like the delay in the return on their investment which in the long run is at a lower percentage as well.

Mr. Stewart agreed that if you put it immediately into capital improvements it is appreciating instead of depreciating.

Doug Severin, Director of Fiscal Services for the Department of Education, said he is in support of this bill. He said the reference to the school fund is on page 3, line 47. He said this is such a large source of revenue it should be considered even though schools cannot use it this biennium as it still has to go to a vote of the people.

In answer to a question from Mrs. Cafferata, Mr. Severin said there is about 13 million in the school fund and there is about 1.7 million in interests per year.

Carole Vilardo, Citizens for Private Enterprise South, said she opposes the bill. She said she does not oppose funds for schools but does have a problem with this bill as the vehicle for carrying out SJR 6. She said if SJR 6 passes this session, there is still next session before enabling legislation needs to be passed. She said she feels this bill is in direct contrast to the testimony heard in both committees hearing SJR 6 over three different sessions of testimony. She said it would be better to pass a resolution of intent for the next session of the legislature that this money should go to the school fund if the people pass SJR 6.

In answer to Mr. Stewart, Ms. Vilardo said that it would be better to use the one section only where the money is sent back on the basis of the duplicate return.

Jim Lien said that there are too many problems with this bill as is and that it should be studied carefully. He said it would be better to spend the rest of this session producing a bill to be introduced next session if the bill passes in the meantime. He agreed with Ms. Vilardo that this bill was contrary to testimony heard this session.

Mr. Stewart said that he was still concerned that this matter be taken care of this session.

Chairman May appointed a subcommittee of Mr. Stewart, Mr. Brady and Mr. Lien to study this subject.

The meeting was adjourned.

Respectfully submitted, 873

*Nikki Kinsley*  
Nikki Kinsley, Committee Secretary

ASSEMBLY

AGENDA FOR COMMITTEE ON.....Taxation.....

Date.....Tues., May 12, 1981.....Time..... 1:30 pm Room..... 240.....

Bills or Resolutions  
to be considered

Subject

Counsel  
requested\*

ALL MEETINGS OF THE ASSEMBLY COMMITTEE ON TAXATION  
WILL BEGIN PROMPTLY AT 1:30 PM. PLEASE ARRANGE  
YOUR SCHEDULES ACCORDINGLY.

A.B. 247- Increases excise tax on liquor and directs use of  
increased revenues for treatment of alcoholism.

NOTE:

25 minutes only will be allocated for those in favor.  
25 minutes only for those in opposition.  
5 minutes for rebuttal from each side.  
This time frame will be maintained. Please take  
note of this agenda and come prepared to testify  
accordingly.

S.B. 9- Removes provision which allows counties to tax certain  
real estate belonging to State of Nevada under certain  
conditions.

A.B. 608- Imposes estate tax not greater than credit allowed  
under federal law.

A.B. 609- Repeals provision for central assessment of certain  
mills and plants for purposes of tax on net proceeds  
of mines.

S.B. 301- Exempts housing for elderly persons operated by non-  
profit corporations from property tax.

THIS AGENDA CANCELS AND SUPERSEDES PREVIOUS AGENDA  
POSTED FOR THIS DATE.

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ASSEMBLY TAXATION COMMITTEE

Date: May 12, 1981

GUEST LIST

| PLEASE PRINT<br>YOUR NAME | PLEASE PRINT<br>WHO YOU REPRESENT      | I WISH TO SPEAK |         |  |
|---------------------------|--|-----------------|---------|--|
|                           |  | FOR             | AGAINST |  |
| DISK FRANKLIN             | WASHOE CITY ASSESSOR'S OFFICE          |                 |         |  |
| 13 FRANCISBUR             | DART DISCOUNT LIQUORS                  |                 | ✓       |  |
| Warren L. Monroe          | Eastern Nev Council on Alcohol & Drugs | ✓               |         |  |
| Dorothy North             | Rural County Substance Abuse Council   | ✓               |         |  |
| Gary Rubenstein           | UNE Alcohol Project                    |                 |         |  |
| Richard Ham               | Bureau Alcohol & Drug Abuse            | ✓               |         |  |
| Senator Monroe            |  | ✓               |         |  |
| RICH GRAYES               | RICH'S DISCOUNT LIQUORS                |                 | ✓       |  |
| Pat Bates                 | Churchill Council                      | ✓               |         |  |
| Bill Woll. 172            | Northern Area Substance Abuse Council  | ✓               |         |  |
| Allison Tuffe             | OKIB                                   | ✓               |         |  |
| DICK STEINBERG            | FITZGERALDS HOUSE, LAS VEGAS           | ✓               |         |  |
| Arthur Semini             | Wine & Spirit Wh. of Nev               |                 | ✓       |  |
| KURT BROWN                | CAPITAL BEVERAGES INC                  |                 | ✓       |  |
| BOB REVERT                | Nevada Beer Wholes Assoc.              |                 | ✓       |  |
|                           |  |                 |         |  |
|                           |  |                 |         |  |

TESTIMONY PRESENTED BEFORE THE ASSEMBLY TAXATION  
COMMITTEE IN BEHALF OF ASSEMBLY BILL 247

My name is Warren L. Monroe. I am here as a member of the Eastern Nevada Council on Alcohol and Drug Abuse which is currently operating a treatment center for alcoholics and drug abusers known as Vitality House in Elko.

I am here today because I am concerned. I am concerned that there are hundreds, yes even thousands, of men and women in our state who are alcoholics and for whom little or nothing is being done. I am more concerned that there is a very frustrating public apathy with respect to this problem. Of further concern is the growing number of drug abusers who are receiving the same lack of public attention and support for their treatment as the alcoholics.

Our operation at Vitality House treats a small number of alcoholics and drug abusers. The work at the treatment center is successful in returning both classes of abusers back to normal lives in society.

But we are not even scratching the surface of the problems that exist in Nevada. There are thousands of others who are not being helped and who constitute a burden on society for which there is little or no assistance from the public.

Today conditions have become worse than ever. Crowded jails in our major population centers have made it impossible for abusers to be taken off the streets and detained until they are sober enough to conduct themselves in a normal manner even though it may be only for a brief period in many instances.

This circumstance, as I see it, must not and can not be tolerated by Nevada. We are a state which thrives on industries which are closely associated with the sale and consumption of liquor. For visitors from other states to come to Nevada and to be confronted with alcoholics passed out and lying on the sidewalks or, prior to having reached such an inactive state, raising turmoils in public areas, is greatly to our discredit.

We should do everything within our power to remove evidence that our life style in Nevada is not productive of undesirable circumstances such as excessive alcoholism resulting from our proliferation of alcohol dispensing establishments.

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Exhibit I.



There is much to be done in Nevada today to gain some form of control over the problems of alcoholism and drug abuse. We need detoxification centers where people badly under the influence can be taken off our streets and out of public places and returned to society in some degree of acceptable behaviour. We need treatment centers where confirmed alcoholics can be treated with modern medical and psychological measures which are proving successful in many of our treatment centers being operated in other states and to a small extent in Nevada today. And we need centers for treatment of drug abusers, particularly amongst our young people where drug abuse today is a growing problem and a discredit to our society.

These things take money and there is very little private funding available for these programs. That is why we are giving our support to AB 247 which provides a way in which funds can be raised to do the things that our conscience tells us must be done but which to date we have not seen fit to accomplish. There is some criticism of placing a tax on liquor in order to raise funds for treatment of those who have fallen by the wayside through use of alcohol. But we tax those who use our highways in order to build these modern roads and keep them in good repair. The livestock industry taxes itself to provide protection against cattle rustlers. And doctors, dentists and lawyers all tax themselves to support organizations which eliminate unethical and improper practices within their professions.

I think it entirely appropriate that we raise funds through taxing of the liquor industry in order to assist in clearing up a problem which today is rapidly proving to be a very undesirable reflection on our reputation as a state which thrives to a great extent on activities closely linked with sale of alcoholic beverages.

Let's admit the problem and let's decide to do something about it. And now is the time.

Thank you for your time and attention.

# CITY OF ELKO

D. GEORGE CORNER  
Mayor  
BARRY L. THOMPSON  
City Manager  
GIULIANA MURPHY  
City Clerk

1751 College Avenue  
Elko, Nevada 89801  
(702) 738-5176

TERRY J. REYNOLDS  
Assistant City Manager  
JOHN L. McLAURY, P.E.  
City Engineer  
DENNIS PETERSEN  
Building Inspector

May 8, 1981

Assemblyman Paul May, Chairman  
Assembly Ways and Means Committee  
Nevada State Legislature  
Carson City, Nevada 89710

Mr. Chairman and Members of the Committee:

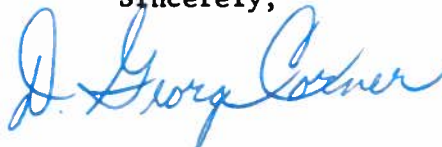
The Board of Supervisors of the City of Elko support A.B. 247. A tax on the sale of liquor is an appropriate and reasonable way to support the alcohol and drug abuse centers in the state.

Local governments have supported the centers, and every year the requests for assistance have gotten progressively larger. Given the existing restraints on budgeting and the contemplated restraints, the alcohol and drug abuse centers will need another source of revenue if they are to continue to provide needed services.

The Liquor Lobby's opposition to this legislation is hard to understand. A user tax is not a new concept; and the consumers will pay the tax, not the producers or the dealers. The philosophy behind this tax parallels that of much of the proposed tax legislation being considered, i.e. the expenditure is directly related to the source of revenue.

We urge the passage of A.B. 247.

Sincerely,



D. George Corner  
Mayor

DGC/mm

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LDS Stake President  
1174 Court Street  
Elko, Nevada 89801

May 7, 1981

Mr. Paul May, Chairman  
Assembly Taxation Committee  
Legislative Building  
Carson City, Nevada 89701

Dear Mr. May:

With regards to Assembly Bill No. 247.

I am in favor of the bill; it is a good step, to have the people pay for the problems who are buying the liquor and causing the problems.

I would like to see stiffer penalties for the misuse and abuse of liquor; to dissuade its use. Prevention is less costly and less dangerous than treatment.

Thank You,

*Frank S. Stott*

Frank S. Stott

COMMISSIONERS

JOHN C. CARPENTER  
WILLIAM B. GIBBS  
ERNIE HALL

GEORGE R. E. BOUCHER  
COUNTY MANAGER  
(702) 738-5398

*Board of County Commissioners*

ELKO COUNTY COURTHOUSE  
ELKO, NEVADA 89801

May 7, 1981

Assemblyman Paul W. May, Jr.  
Chairman  
Taxation Committee  
Legislative Building  
Carson City, Nevada

RE: A.B. 247

Dear Chairman May:

The Board of County Commissioners have gone on record supporting Assembly Bill 247 whereby an increased tax on liquor will be deposited to a fund titled the state grant and gift fund for alcohol and drug abuse. The Board is of the opinion the "alcoholic beverage consumption industry" should rightfully aid in supporting the programs and facilities that are confronted with the treatment of patients that have alcohol and drug abuse problems. Local government entities such as the counties are already expending considerable sums of taxpayers dollars in the areas of health and welfare on problems that are alcoholic beverage consumption cause related.

The Board of County Commissioners will appreciate the Assembly Taxation Committee to continue supporting Assembly Bill 247 as introduced February 27, 1981.

Sincerely yours,

WILLIAM B. GIBBS  
Chairman

*George R. E. Boucher*  
By: GEORGE R.E. BOUCHER  
Elko County Manager

GREB/lm

May 7, 1981

Assemblyman Paul W. May, Jr.  
Chairman  
Taxation Committee  
Legislative Building  
Carson City, Nevada


RE: A.B. 247

Dear Chairman May:

Please support the passage of Assembly Bill 247.  
We have far too many health and welfare problems on our hands  
now because of the abuse of alcohol and drugs.

Thank you for your consideration in this matter.

Sincerely yours,



LOUELLA M. MOORE  
641 Monroe Way  
Elko, Nevada

May 5, 1981

Dear Mr. May

I am writing in behalf of a bill that you will be considering soon - A.B. 247.

The liquor problem in our community is a great concern to our family as I am sure it is to you.

We are aware of the need to have programs that will be preventative as well as rehabilitating. These programs are badly in need of financing. We feel that putting a tax on liquor to support positive programs is a good idea.

As the old proverb states "Those that dance should pay the fiddler" is a good idea for those that drink. The

person that drinks should be willing to "buy his own insurance" so to speak.

We are very pleased and proud of the work that the "Vitality House" here in Elko is doing to educate and rehabilitate. However, it is necessary that they have financial backing. Please make it possible for them and others like them to have the funds they need to operate. This will be possible if you can get this bill (# AB-247) passed.

We appreciate the good work you are doing to make Nevada a great place to live.

Thank you,

Mrs. Bennett Cash  
192 Flowering Wilds Dr.  
Spring Creek  
Elko, Nevada 89801



Dear Mr. May

I support AB 247 which will provide much needed financing to help people with alcohol or drug related problems. Just as importantly, it will also help innocent family members to receive help and counseling to help them deal with a loved one's problem.

Thank you for your kind consideration.

Sincerely

Stephen M. Williams

To whom it may concern;

I would like to express to you my feelings about the Bill AB-247 now before the Ways and Means Committee.

I am very much in favor of the 10% tax to be added to the cost of liquor, to be used for the prevention and treatment of alcohol related problems. As the wife of an alcoholic, I have personal testimony of its devastating effects on the individual and on families.

We, as a state, where alcoholism and misuse of alcohol by all ages is so prevalent, need to lead the way in helping to curb and cure



this destroying disease.

I ask each of you to search your hearts and to think of those who are near and dear to you, who may have their lives affected by this problem, and vote for what is in their best interest rather than those of political or economic interests. I assure you,

the cost increase will not affect in any way the purchasing of alcohol, just as the cost increase of cigarettes has not deterred cigarette smokers.

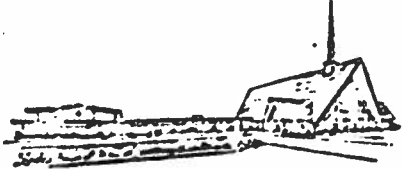
Thank you for your courtesy in listening to my thoughts.

yours truly,

Mrs. Barbara Keiskew

Lamoille, Nevada

Relief Society, 1<sup>st</sup> Counselor L. P. S. Church



# FIRST PRESBYTERIAN CHURCH

1559 Sewell Drive • Box 609 • Elko, Nevada 89801

David Peterson, Minister  
Joanne Hines, Assistant Minister

Phone: (702) 738-3430

Mr. Dean Rhoads  
State Assembly  
State Capitol  
Carson City, Nevada

Dear Dean,

I'm writing on behalf of Assembly Bill No. 247 which seeks to increase the excise tax on liquor and directs the use of the increased revenues for treatment of alcoholism.

In my professional position one of the most tragic and difficult problems I deal with is alcoholism. The cost in human life, productivity, family life and moral values is literally beyond calculation. Treatment centers such as Elko's Vitality House are making progress, but they are continually hampered by lack of adequate funding.

It seems logical to me that those who use and particularly those who abuse alcohol should participate in the treatment of this disease. I know this becomes an unfair tax on those who manage their own drinking habits, but even with this in mind I'm in favor of the added tax.

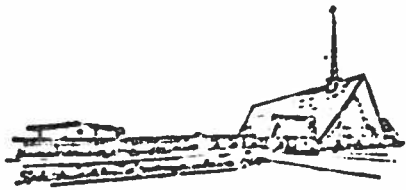
There are always two sides to an issue. I'd appreciate hearing any observations you might have on this subject.

It won't be long till our family makes the move to the East. We have greatly enjoyed our time in Elko County. My best wishes to you in your ranching and in your government work particularly with the "Sagebrush Rebellion."

Greetings to Sharon and your daughters.

Sincerely,

David Peterson



# FIRST PRESBYTERIAN CHURCH

1559 Sewell Drive • Box 609 • Elko, Nevada 89801

David Peterson, Minister  
Joanne Hines, Assistant Minister

Phone: (702) 738-3430

Mr. Norman Glaser  
State Senate  
State Capitol  
Carson City, Nevada

Dear Norm,

I am writing on behalf of Assembly Bill No. 247 which seeks to increase the excise tax on liquor and directs the use of the increased revenues for treatment of alcoholism.

In my professional position one of the most tragic and frustrating problems I deal with is alcoholism. The cost in human life, productivity, family life and moral values is literally beyond calculation. Treatment centers such as Elko's Vitality House are making progress, but they are continually hampered by lack of adequate funding.

It seems logical to me that those who abuse alcohol should participate in the treatment of the disease. I know this also runs the risk of becoming an unfair tax on those who manage their own drinking habits, but even with this in mind I'm in favor of the added tax.

There are always two sides to every issue. I'd appreciate hearing from you any observations on this subject.

The day of our move draws steadily closer. Our family has greatly enjoyed the time we've spent in Nevada. It is hard to leave!! My best wishes to you in your ranching and government work.

Greetings to Nelda! Perhaps we'll see each other before we leave.

Sincerely,

David Peterson

Walter M. Vogler  
Box 829  
1015 Dotta Drive  
Elko, Nev. 89801

To whom it may concern,

I am 100% in favor  
of AR 247. A product that does  
so much damage to our  
society should be priced  
high enough that it can  
"pay its own way" or at least  
try to mend its own "pot holes".

I sincerely thank to whomever  
is responsible for such a sound  
idea. This love on its pricing.

Sincerely,  
Walter M. Vogler

May 6, 1981

Dear Mr. May

I support AB 247 completely and feel it is very necessary to provide much needed financing for helping people with drinking or drug related problems. It will also provide much needed help for the innocent members of the family of these unfortunate people.

Thank you very much for your kind consideration

Sincerely,  
Phyllis L. Warner

May 12, 1981

Good Afternoon Gentlemen:

My name is Arthur Senini, President of the Wine & Spirit Wholesalers of Nevada.

Our industry addresses you this afternoon neither as a staunch proponent nor a strong opponent to S.B. #247.

Instead we address you as counselors, and a source of information to more effectively assist you in proper determination of how to pass judgement on the proposed issue at hand.

Permit me please the liberty of a few brief remarks to more openly express ourselves.

- I. Tourism is down in our state at present. The principal reason is economics.
- II. Alcoholic beverage consumption too is down in our state at present, as we are directly linked to tourism.
- III. Our collection and contribution to the General Fund through the Nevada Tax Commission too is down.
- IV. 1978 saw the elimination of Fair Trade to our industry in California. This in turn brought about a marked decline to our industry in Nevada. We, (The Wholesale Liquor Industry) did experience a 15% set-back to our business, which we did digest and in turn reorganized our operations to more effectively combat this set-back. Our industry is still in a recovery posture.

Our executive secretary has distributed to you some fact sheets to substantiate the foregoing remarks and we do hope that you will consider

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*Exhibit III*

them heavily in your final determination.

It is our concern that an increase in alcoholic beverage taxes at this time could produce less tax dollars to the General Fund rather than more.

We would advocate a "wait and see" period until the next session of this Legislature to determine the effects to the already generated beverage tax dollars in light of:

- a. Tourism and basic economics;
- b. Resultant effects of the now increased sales tax structure;
- c. Competitiveness of the neighboring states to ours and to our industry.

Thank you.

# Rich's

ACROSS FROM  
JOHN ASCUAGA'S NUGGET

DISCOUNT LIQUORS

P. O. BOX 455, SPARKS, NEVADA 89431  
(702) 359-6292

May 11, 1981

Paul May, Chairman  
Assembly Taxation Committee  
Nevada Legislature  
Carson City, Nevada 89701

Dear Mr. May:

While I am in favor of new drug and alcohol abuse programs in the State of Nevada, I am against any increase in the State Excise Tax on alcoholic beverages to pay for these programs.

A large portion of the alcoholic beverages sold in Nevada is consumed by out of state tourists. Part of it in our hotels and casinos and the rest of it back at their homes in the "Control States," Washington, Oregon, Idaho, Montana, and Wyoming, where the prices are higher than ours because the consumers must buy from the state operated monopoly. ANY reduction in the spread between the low prices consumers pay for liquor in Nevada and the high prices they pay at home will mean a reduction in the volume of liquor sold in Nevada.

When "Fair Trade" pricing was removed from alcoholic beverages in California in 1978 the retailers in the Reno-Sparks area noticed it immediately and my calculations show that the expected distilled spirits gallonage for the 6 Reno area wholesalers was reduced as follows:

|         |           |         |
|---------|-----------|---------|
| 1978 -  | 137,415   | gallons |
| 1979 -  | 696,184   | "       |
| 1980 -  | 622,023   | "       |
| Total - | 1,455,622 | gallons |

These lower gallonage figures resulted in a loss to the State General Fund of \$2,765,682.

I believe that an increase in Nevada's Excise Tax on Alcoholic Beverages would not only result in a decrease in the amount of liquor that tourists take home but would also decrease the amount of liquor that the casinos give away to their customers. AB 247's proposed increase in the Alcoholic Beverage Excise Tax could, by reducing the "consumption" of these beverages, result in decreased revenues to the State's General Fund. Which is exactly the opposite of the intent of this measure.

Sincerely,



Richard L. Graves, Jr.  
Owner

*Richard L. Graves, Jr.* 831



| Calendar Years                            | 1977    |       |             | 1978    |       |             | 1979    |       |             | 1980    |       |             |
|---|---------|-------|-------------|---------|-------|-------------|---------|-------|-------------|---------|-------|-------------|
|   | GAL     | %     | INC OVER 76 | GAL     | %     | INC OVER 77 | GAL     | %     | INC OVER 78 | GAL     | %     | INC OVER 79 |
| Reno Wholesale                            | 254923  | 66.9  | 7.5         | 2577950 | 55.9  | (0.6)       | 2207124 | 50.2  | (11.4)      | 2329880 | 51.0  | 5.6         |
| Rural No Nev.                             | 116941  | 2.6   | (2.0)       | 142428  | 3.1   | 21.8        | 128825  | 2.9   | (9.6)       | 13324   | 2.9   | 1.9         |
| Northern Nev                              | 2780154 | 59.5  | 7.1         | 2720377 | 58.5  | 4           | 2355919 | 53.1  | (14.1)      | 2161154 | 53.9  | 3.4         |
| Southern Nev                              | 1842290 | 40.5  | 3.1         | 1932729 | 41.5  | 4.9         | 2066502 | 46.9  | 6.9         | 2101055 | 46.1  | 1.7         |
| Total State                               | 4562444 | 100.0 | 5.4         | 4653107 | 100.0 | 2.2         | 4402451 | 100.0 | (5.4)       | 452209  | 100.0 | 3.6         |
| Reno Allow if %'s Stayed the same as 1976 |         |       |             | 2715365 |       |             | 2903308 |       |             | 2957853 |       |             |
| Difference                                |         |       |             | 137915  |       |             | 696184  |       |             | 622033  |       |             |

Reno Allow if %'s Stayed the same as 1976  
 Reno = 56.9%  
 South Nev = 40.5%

NEVADACALIFORNIA

| <u>Brand</u>   | <u>Size</u> | <u>(Prior to 5/1/81)</u> |            |              | <u>(Proposed)</u> |            |              | <u>Sales</u> |            |              | <u>Source</u> |
|----------------|-------------|--------------------------|------------|--------------|-------------------|------------|--------------|--------------|------------|--------------|---------------|
|                |             | <u>Price</u>             | <u>Tax</u> | <u>Total</u> | <u>Price</u>      | <u>Tax</u> | <u>Total</u> | <u>Price</u> | <u>Tax</u> | <u>Total</u> |               |
| Smirnoff       | 750ml       | 5.99                     | .21        | 6.20         | 6.03              | .35        | 6.38         | 5.99         | .36        | 6.35         | Safeway       |
| V O            | 1.75l       | 19.19                    | .67        | 19.86        | 19.28             | 1.11       | 20.39        | 18.99        | 1.14       | 20.13        | Safeway       |
| Early Times    | 1.57l       | 11.99                    | .42        | 12.41        | 12.08             | .69        | 12.77        | 11.99        | .72        | 12.71        | Raleys        |
| Beefeater      | 750ml       | 9.99                     | .35        | 10.34        | 10.03             | .58        | 10.61        | 9.79         | .59        | 10.38        | Safeway       |
| Tanqueray      | 750ml       | 9.19                     | .32        | 9.51         | 9.23              | .53        | 9.76         | 8.99         | .54        | 9.53         | Raleys        |
| Seagrams-7     | 750ml       | 5.69                     | .20        | 5.89         | 5.73              | .33        | 6.06         | 5.69         | .34        | 6.03         | Raleys        |
| Coors &<br>Bud | 6 pk        | 2.39                     | .08        | 2.47         | 2.40              | .14        | 2.54         | 2.39         | .14        | 2.53         | Safeway       |

## Alcohol treatment hospital opposed

A Greater Nevada Health Systems Agency review panel will recommend that an application for a 50-bed alcoholic abuse treatment hospital be denied.

The application for a Reno-Carson City hospital by the Comprehensive Care Corporation (CompCare) was discussed in a public hearing Thursday.

The recommendation for denial now goes to the health systems agency governing board who will discuss it at their planned June 5 meeting. The final decision on the hospital rests with the Department of Human Resources Director Acei Martelle.

Two other treatment centers are currently under construction in the area. Truckee Meadows Psychiatric Hospital, opening in June, would have 20 beds set aside for adult alcohol abuse patients and several set aside in an adolescent unit. Sheehan-on-the-Green in Sparks, owned by Raleigh Hills group, would have 32 beds for alcohol abuse treatment.

Opponents of the proposed hospital said approving a third hospital should not be considered until after the first two are operating.

Mary Jo Hart, Truckee Meadows hospital administrator, said the agency should wait until it can analyze the demand for alcohol treatment on the two hospitals under construction.

Representatives of Raleigh Hills hospital group agreed, saying it was too early to tell whether more beds are needed until the hospital open.

Representatives from both hospitals stressed they didn't fear any competition from CompCare but wanted a waiting period before more beds are approved.

However, William Kaupas, CompCare's representative said the population could support a third hospital.

As to the waiting period and a check to make sure the existing hospitals are operating at a high occupancy, Kaupas said the first year a program opens the occupancy rate is usually low. This could be used against the proposal even if the need is still there.

Linda Lacy, from the New Frontier treatment program in Fallon, supported the proposal.

Ms. Lacy said their program had a waiting list because there is not enough alcohol treatment centers.

The majority of the people being treated in Fallon come from Washoe County, Ms. Lacy said.

"There is a great need for the beds now," she said "If you leave people hanging, you lose them, sometimes forever."

When an alcoholic decides to come in for treatment, he should be attended to before he may change his mind.

Several members of the review panel also had some questions about the CompCare proposal.

Orland Outland said he found the estimated costs for the hospital well below the average costs in the area.





**WINE & SPIRITS WHOLESALERS  
OF NEVADA**

P.O. BOX 338  
RENO, NEVADA 89504



May 6, 1981

AB 247 - Proposed 10% Increase in Liquor, Wine & Beer  
Taxes for the Purpose of Initiating Detoxifi-  
cation Centers for Rehabilitation of Alcoholics

Supplemental Comments to our March 2, 1981  
Memo - Attached

It does not appear that the layman in association with the spirits industry is fully aware of the competitive status of our industry; nor are they aware of the tax involved. Therefore, we believe it is in order to submit the following specific information.

Using vodka as an example - a case of 1.75 liters contains 277.38 gallons of vodka and the State and Federal tax on a case of 1.75 liters of vodka is \$28.57. A case of vodka can be sold to the retailer for \$36.00 which means that the tax is 79.4% of the cost of the case of vodka to the retailer.

Based on the tax and selling price, there is \$7.43 per case between the distiller, rectifier and the retailer. Freight in transporting a case of vodka to Nevada is between \$0.75 and \$1.00. Using \$1.00 as freight cost leaves \$6.43 gross profit. This \$6.43 includes the making of vodka, the bottle, the label, the cap, the case in which it is shipped and the profit for the rectifier, manufacturer and wholesaler. This is a very competitive and low margin product. Vodka is one of the largest volume items in the spirits industry in Nevada and nation wide, which statistics show.

The retailer uses vodka quite often as a lead item to promote his establishment and quite often handles vodka on a very small margin per bottle profit.

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*Exhibit VII*

May 6, 1981  
Page /2/

Therefore, based on the above information, it is very easy to determine that a small increase in the price to the retailer and consumer could have adverse effect on the volume sold since a good portion of the spirits sold in Nevada is to out-of-state customers. In other words, it would be quite possible for a small increase in this product price, as well as other wine and spirits items, to seriously effect the volume of spirits sold in Nevada as indicated in our March 2, 1981 memo, 4th paragraph, which is attached.

These comments are submitted so that the layman may understand the competitive nature of the wine and spirits industry.

Respectfully submitted,

C. O. WATSON  
Executive Secretary

CW/jw  
Attachment

March 2, 1981

AB 247 - Proposed 10% Increase in Liquor, Wine & Beer  
Taxes for the Purpose of Initiating Detoxifi-  
cation Centers for Rehabilitation of Alcoholics

Wine & Spirit Industry's Position with reference to AB 247.

In the interest of making available information concerning the economic status of the wine and spirit industry as related to revenue generated for the general fund for the State of Nevada, listed below you will find a comparison of dollar revenue for the most current five fiscal years. The volume and percent of change are as follows:

| <u>6/30/76</u>      | <u>6/30/77</u>      | <u>6/30/78</u>     | <u>6/30/79</u>      | <u>6/30/80</u>      |
|---------------------|---------------------|--------------------|---------------------|---------------------|
| <u>\$ 9,724,208</u> | <u>\$10,535,519</u> | <u>\$11,136,74</u> | <u>\$11,066,216</u> | <u>\$10,887,524</u> |
| <u>+9.5%</u>        | <u>+8.3%</u>        | <u>+5.7%</u>       | <u>- .6%</u>        | <u>-1.6%</u>        |

From the above, it is evident that for the fiscal years ending 1976 and 1980, the growth rate was as shown below:

1976 - + 9.5%

1980 - - 1.6%.

In addition to the no growth and negative growth, the decrease from 1976 to 1980 was 11.1% and in 1979 there was negative .6% growth and in 1980 there was negative 1.6% growth.

One of the basic factors in the no growth revenue for the spirit industry is that in June, 1978, our neighbor to the West, the State of California, repealed the fair

FILE COPY

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March 2, 1981  
Page /2/

trade law and became competitive with Nevada for the consumers' dollar spent for wine and spirits. The proposed 10% increase would establish the spirits rate per gallon at \$2.09 compared to \$2.00 in California for all spirits with 22% or more alcohol.

With reference to wine, which is basically up to 13%, the tax rate would increase to \$0.33 per gallon and there is no tax in the State of California for the wine dollar.

With reference to beer, the rate would be increased to \$.065 per gallon. In California, the rate is \$0.04 per gallon.

In addition to the tax differential this would create, spirit, wine and beer distributors have a freight factor in excess of the California rate because of geographic location. This can vary from \$0.50 to \$1.50 per *case*. Therefore, not only would the wine & spirit industry have a disadvantage in the market place for the consumer dollar from a freight standpoint, but also from a tax standpoint.

In Northern Nevada there is a considerable range *if* California population that comes to Reno for all types of shopping, including food, clothing and beverage. Within a 150 mile range - the perimeter being Placerville, Auburn, Orville and Chester, California - there is a considerable population that does their shopping in Reno, and certainly if the dollar price was less in California, they would discontinue shopping in Nevada and would not have the problem of transportation of the product.

In comparing the growth of Nevada in the past 10 years from a population standpoint, the population was as follows:

1970 - 488,738

1980 - 729-679

Percentage of growth - + 49.3%.

March 2, 1981  
Page /3/

Tourist housing - I do not have the State growth rate for tourist housing, but I do have the information for Northern Nevada as follows:

1975 - 13,603 rooms

1979 - 18,145 rooms

increase in tourist housing - = 34%.

Tourist traffic - I am confident that if you were to compare the actual numbers, which we do not have at the moment, that tourist traffic has increased 10% - 15%.

Therefore, for due consideration, even though there has been growth in population, tourist housing and tourist traffic, the wine and spirit industry growth has been negative as the above percentages indicate. The dollar volume indicated above does not include any inflation factors as the dollars arrived at are based on gallons imported.

In view of current economic conditions, it does not seem good business to increase the tax on a commodity that effects the state revenue as much as the liquor industry contributes to the State general fund.

The beverage industry does not believe or feel that it is practical to access or penalize the industry in order to support a social problem that is the responsibility of the entire business community. Certainly, there is no question but that alcoholism is a social problem and in our judgment AB 247 will not resolve or eliminate this problem.

If the financial and fiscal personnel of the State of Nevada feel there are sufficient funds in the general fund as contributed by all setments of the business community to support or contribute out of the general fund to this social problem, then that is a matter to be considered based on the economic feasibility of the State to perform the service, but not a single, specific industry.

Respectfully submitted,

WINE & SPIRIT INDUSTRY OF NEVADA

CW/jw



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**SCORESBY SCOTCH** **1019**  
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**GORDON'S GIN** **849**  
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**BACARDI RUM**  
LIGHT OR GOLD

**YELLOW BOURBON**  
86 proof

**Seagram's 7 Crown**

**12 CAN PAK**  
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REGULAR OR LIGHT  
12 OZ CANS **249**  
12 pak

**HENNINGER IMPORTED GERMAN BEER**  
4-LITER CAN **699** EACH

**CHATEAU DE SOLIGNAC 1978 BORDEAUX** **349** EACH 750ML

**AMARE DI SARCO**  
**DUNPHY'S**  
ORIGINAL CREAM LIQUEUR

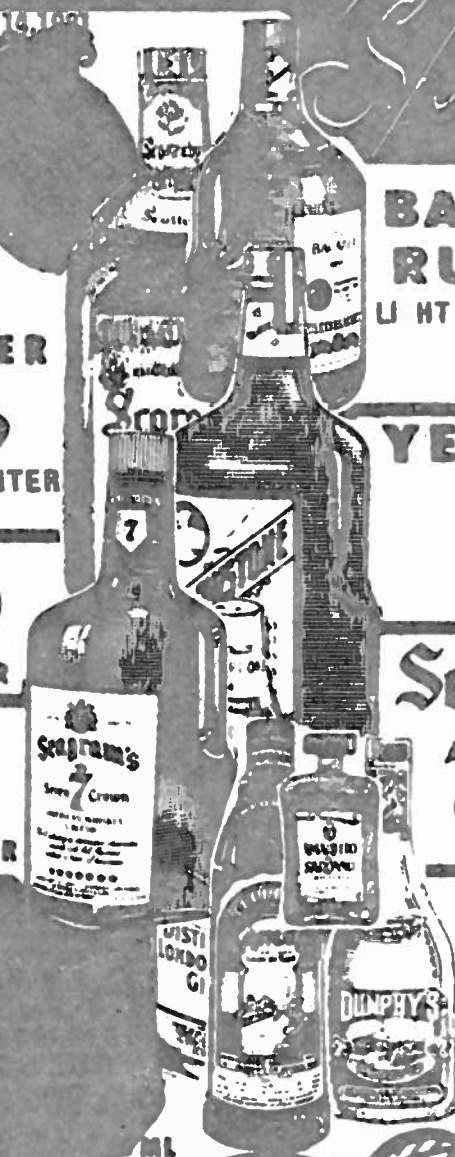
**BEN'S WINERY OF THE MONTH FETZER VINEYARDS**

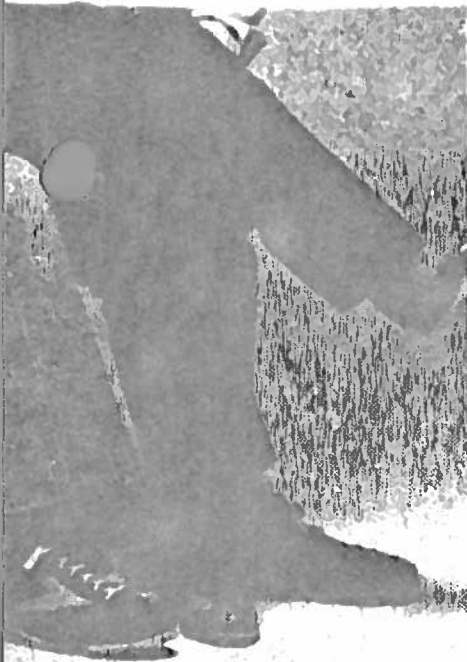
CHENIN BLANC, JOHANNISBERG RIESLING, MENDOCINO ZINFANDEL, CABERNET SAUVIGNON... **329** EACH 750ML

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**CARL ROSS 4 liter**  
BURGUNDY, VIN ROSE PINK CHABL

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## ...s and slaws

American Redneck" and "My Dirty Lowdown Rotten, Cotton Pickin' Little Darlin'."

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Geezinslaw Sam Al red (Dewayne Th is the other Geezinslaw half), remembers their first performance at the LBJ Ranch

"It was a party for the ambassador from Finland," he recalls. "People from 14 different nations were there.

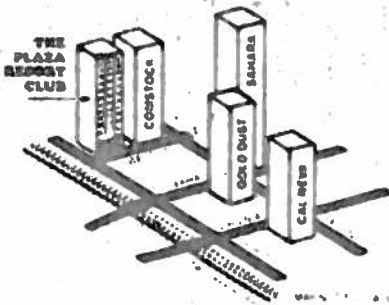
"We knew we would either make a hit or get thrown out."

They were a hit.

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|   |                  |
|---|------------------|
| VODKA 80 Proof<br>1.75 liter            | 6 <sup>10</sup>  |
| ROYAL GUEST GIN<br>1.75 liter           | 7 <sup>99</sup>  |
| CANADIAN DELUXE 6 yrs old<br>1.75 liter | 8 <sup>49</sup>  |
| RUM LIGHT OR DARK<br>1.75 liter         | 8 <sup>99</sup>  |
| CANADIAN CLUB<br>1.75 liter             | 13 <sup>99</sup> |
| ROYAL GUEST TEQUILA<br>1.75 liter       | 9 <sup>79</sup>  |
| GLEN ROYAL SCOTCH 1.75 liter            | 9 <sup>99</sup>  |
| NAPOLEON V.S.O.P. 5th<br>FRENCH BRANDY  | 7 <sup>39</sup>  |
| CYRUS NOBLE BOURBON 86 PROOF            | 9 <sup>99</sup>  |
| AMARETTO DI TORANI 5th                  | 5 <sup>99</sup>  |
| MAC NAUGHTON<br>1.75 liter              | 9 <sup>15</sup>  |

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**WINE & SPIRITS WHOLESALERS  
OF NEVADA**

P.O. BOX 338  
RENO, NEVADA 89504



May 11, 1981

AB - 247 - Additional Comments

The attached resume reflects the adverse tax effect by repeal of the Fair Trade Law in California on beer, wine & spirits, the effect on sales activity in Northern Nevada and the tax received by the State of Nevada.

This resume shows the tax received in Northern Nevada without considering the growth in population, tourist housing, tourist traffic and gaming increase. The wine & spirits tax decreased \$648,963 in 1980 fiscal year from the fiscal year 1978 - the year the Fair Trade Law was repealed in the State of California.

Had Las Vegas not had a growth in the wine & spirits tax of \$400,013, the tax revenue dollars would have been \$1,048,976 less in 1980 than in 1976, rather than \$248,950 less for the State than in 1978.

The attached reveals that 1978 was a peak tax year and the tax declined \$70,258 in 1979, as shown above, + \$248,950 in 1980.

Using the percentage rate of growth for 1976 and 1977 for the liquor tax to the State of Nevada of 8 1/2%, the tax *revenue* to the State for the 1980 fiscal year would have been \$13,110,135 or an increase of \$1,973,661 rather than a loss to the General Fund of \$248,950 as the attached shows.

Together the combination of *the %* of growth continuing since 1978 means that the State would have received \$2,222,611 more than it did in 1980 without the Fair Trade Law repeal and the competition for the consumers' dollar in purchasing wine & spirits products.

May 11, 1981  
Page /2/

Based on the attached and these comments, it is a real possibility that an increase in tax could produce less tax dollars and there is no guaranty that an increase would provide more funds for the General Tax Fund of the State of Nevada.

Respectfully submitted,

C. O. WATSON  
Executive Secretary

CW/attachment



# WINE & SPIRITS WHOLESALERS OF NEVADA

P.O. BOX 338  
RENO, NEVADA 89504



May 11, 1981

Resume Showing Beer, Wine & Spirits Import Tax, Growth Rate Dollar & Growth Rate % Comparisons by Geographic Areas, Northern Nevada, Southern Nevada & the State as a Whole for Fiscal Years 1976 - 1980, Using 1976 as the Base Year

| <u>Fiscal Year<br/>Ending</u> | <u>Northern<br/>Nevada</u> | <u>Southern<br/>Nevada</u> | <u>State<br/>Total</u> |
|-------------------------------|----------------------------|----------------------------|------------------------|
| 6/30/76                       |                            |                            |                        |
| Tax Dollar                    | \$5,316,999.               | \$4,407,209.               | \$9,724,208.           |
| Growth Rate \$                | 610,604.                   | 215,933.                   | 826,557.               |
| Growth Rate %                 | <u>12.9%</u>               | <u>4.9%</u>                | <u>9.5%</u>            |
| 6/30/77                       |                            |                            |                        |
| Tax Dollar                    | \$5,899,890.               | \$4,635,629.               | \$10,535,519.          |
| Growth Rate \$                | 582,890.                   | 228,419.                   | 811,309.               |
| Growth Rate %                 | <u>11.0%</u>               | <u>5.2%</u>                | <u>8.3%</u>            |
| 6/30/78                       |                            |                            |                        |
| Tax Dollar                    | \$6,238,264.               | \$4,898,210.               | \$11,136,474.          |
| Growth Rate \$                | 921,264.                   | 491,000.                   | 1,412,264.             |
| Growth Rate %                 | <u>17.3%</u>               | <u>11.1%</u>               | <u>14.5%</u>           |
| 6/30/79                       |                            |                            |                        |
| Tax Dollar                    | \$5,777,303.               | \$5,288,913.               | \$11,066,216.          |
| Growth Rate \$                | 460,304.                   | 881,703.                   | 1,342,007.             |
| Growth Rate %                 | <u>8.7%</u>                | <u>20.0%</u>               | <u>13.8%</u>           |
| 6/30/80                       |                            |                            |                        |
| Tax Dollar                    | \$5,589,301.               | \$5,298,223.               | \$10,887,524.          |
| Growth Rate \$                | 270,302.                   | 891,013.                   | 1,163,315.             |
| Growth Rate %                 | <u>5.1%</u>                | <u>20.2%</u>               | <u>12.0%</u>           |

Respectfully submitted,

C. O. WATSON  
Executive Secretary

DEPARTMENT OF TAXATION - REVENUE DIVISION - CARSON CITY, NEVADA  
LIQUOR TAX BRANCH

Report of imports of beer, wine and liquors and the excise tax from the licensed importers (imported June 1979 - May 1980) for the FISCAL YEAR JULY 1, 1979 to JUNE 30, 1980

| #Excise Tax     |        | GALLONS          |                    | ALCOHOLIC BEVERAGES UNDER 14% | ALCOHOLIC BEVERAGES UNDER 22% | ALCOHOLIC BEVERAGES OVER 22% | EXCISE TAX           |
|-----------------|--------|------------------|--------------------|-------------------------------|-------------------------------|------------------------------|----------------------|
|                 |        | MALT KEG @6¢     | BEVERAGES CASE @6¢ | @30¢                          | GALLONS @50¢                  | GALLONS @ \$1.90             |                      |
| Beacon Dist.    | Reno   | -0               | 5,001              | 245,725                       | 23,448                        | 496,032                      | 997,356.86           |
| Beverage Dist   | Reno   | -0               | 64,486             | 19,469                        | 478                           |                              | 9,641.55             |
| Blach Dist      | Elko   | 15,718           | 369,653            | 35,256                        | 3,849                         | 67,289                       | 158,728.69           |
| Blach Dist      | Ely    | 13,888           | 136,980            | -0                            | -0                            | -0                           | 8,786.92             |
| Bonanza Bev.    | L.V.   | 302,152          | 3,493,831          | 1,201                         | 15                            | 55                           | 221,380.43           |
| Bucatti Ent.    | L.V.   | -0               | -0                 | 2,741                         | 326                           | -0                           | 955.75               |
| Capital Bev     | C.C.   | 103,539          | 1,288,609          | -0                            | -0                            | -0                           | 81,221.83            |
| Coors/L.V.      | L.V.   | 306,698          | 4,895,471          | -0                            | -0                            | -0                           | 302,766.23           |
| Costello, J.W.  | L.V.   | 479,607          | 888,898            | 508,516                       | 57,931                        | 64,025                       | 373,722.41           |
| Crown Beverage  | Sparks | 100,204          | 595,840            | 411                           | -0                            | -0                           | 40,891.80            |
| D & D Whlse     | Reno   | -0               | -0                 | 64,151                        | 8,782                         | 236,800                      | 460,481.87           |
| DeLuca Liq/Wn   | L.V.   | -0               | 336,452            | 240,600                       | 32,379                        | 625,559                      | 1,258,306.66         |
| DiGrazia        | Ely    | 310              | 29,481             | -0                            | -0                            | -0                           | 1,733.83             |
| DiGrazia        | Wells  | 13,827           | 146,263            | 15,565                        | 894                           | 623                          | 15,429.84            |
| Elko Btlng      | Elko   | 11,625           | 163,209            | -0                            | -0                            | -0                           | 10,175.32            |
| Glenn Dist      | Elko   | 2,170            | 45,415             | 4,717                         | 787                           | 8,186                        | 19,610.82            |
| Glenn Dist      | Ely    | 349              | 12,814             | -0                            | -0                            | -0                           | 766.09               |
| J-D Imports     | Sparks | -0               | -0                 | 2,400                         | -0                            | -0                           | 701.66               |
| Hickey Dist     | Minden | 3,800            | 5,150              | -0                            | -0                            | -0                           | 551.62               |
| Laxague Dist.   | Ely    | -0               | 34,282             | -0                            | -0                            | -0                           | 1,995.21             |
| L.V. Dist       | L.V.   | 12,896           | 153,108            | 270,015                       | 15,825                        | 258,425                      | 572,187.95           |
| Liberty Liq.    | Sparks | -0               | -0                 | 146                           | 14                            | 5,952                        | 11,360.00            |
| Luce & Son      | Reno   | 125,021          | 1,721,615          | 592,098                       | 41,993                        | 408,309                      | 1,052,717.77         |
| McKesson Liq    | L.V.   | -0               | 9,322              | 153,372                       | 12,282                        | 294,416                      | 594,095.33           |
| McKesson Liq    | Sparks | -0               | 1,887              | 109,886                       | 8,962                         | 321,899                      | 629,693.84           |
| McKesson Dist   | Reno   | 311,290          | 3,364,769          | -0                            | -0                            | -0                           | 213,974.14           |
| M. Bev.         | L.V.   | 330,465          | 5,184,465          | -0                            | -0                            | -0                           | 323,223.34           |
| Nev. Liq/Wn     | L.V.   | -0               | 34,766             | 99,056                        | 2,032                         | 297,789                      | 580,824.06           |
| Nev. Wine Co.   | L.V.   | -0               | -0                 | 20,114                        | 976                           | -0                           | 6,535.79             |
| No. Nevada Dist | Ely    | 465              | 55,257             | -0                            | -0                            | -0                           | 3,259.87             |
| O.K. Dist.      | Reno   | 309,238          | 1,826,717          | 5,667                         | 25                            | -0                           | 125,973.89           |
| Peraldo, L.W.   | Winn.  | 17,662           | 388,972            | 25,868                        | 978                           | 48,786                       | 122,101.57           |
| Reno Wholesale  | Sparks | -0               | -0                 | -0                            | -0                            | 11,809                       | 21,758.83            |
| Reggieri Wine   | L.V.   | -0               | -0                 | 8,350                         | -0                            | -0                           | 2,429.69             |
| Ruggieri Wine   | Reno   | -0               | 594                | 6,388                         | 82                            | -0                           | 2,084.03             |
| 7-Up Bottling   | Winn.  | -0               | 68,541             | -0                            | -0                            | -0                           | 3,989.09             |
| Sierra W/D      | Elko   | -0               | -0                 | -0                            | -0                            | -0                           | 5,687.05             |
| Sierra W/D      | Reno   | -0               | 105                | 191,528                       | 16,839                        | 351,038                      | 710,889.56           |
| So. Wine/Spir   | L.V.   | 232              | 265,319            | 569,571                       | 39,322                        | 470,459                      | 1,061,795.53         |
| So. Wine/Spir.  | Sparks | -0               | 437                | 298,020                       | 23,109                        | 403,735                      | 843,035.36           |
| Valley Dist.    | Fallon | 14,349           | 302,948            | -0                            | -0                            | -0                           | 18,466.69            |
| Walter's Wine   | L.V.   | -0               | 2,093              | 2,249                         | -0                            | 1                            | 777.73               |
| Winneva Dist.   | Winn.  | 6,698            | 201,141            | 9,962                         | 585                           | 97                           | 15,457.54            |
| <b>TOTALS</b>   |        | <b>2,482,203</b> | <b>26,093,891</b>  | <b>3,503,042</b>              | <b>291,913</b>                | <b>4,374,452</b>             | <b>10,887,524.07</b> |

Totals Calculated:  
Category Net Income \$144,517 \$1,518,875 \$1,019,543 \$141,670 \$8,062,918

|                                    | FISCAL 1979-80         | FISCAL 1978-79         |
|------------------------------------|------------------------|------------------------|
| Total Receipts - License Fees      | \$ 21,712.50           | \$ 21,947.50           |
| Net Receipts - Excise Tax          | 10,887,524.07          | 11,066,216.18          |
| <b>TOTAL RECEIPTS</b>              | <b>10,909,236.57</b>   | <b>11,088,163.68</b>   |
| Plus 3% Discount to Wholesalers    | 335,368.55             | 337,975.73             |
| <b>TOTAL GROSS LIQUOR RECEIPTS</b> | <b>\$11,244,605.12</b> | <b>\$11,426,139.41</b> |

#This report does not reflect sales or consumption.

MMH:law 2/12/81

DEPARTMENT OF TAXATION - REVENUE DIVISION - CARSON CITY, NEVADA  
LIQUOR TAX BRANCH  
Report of imports of beer, wine and liquors and the excise tax from the licensed  
importers (imported June 1978 - May 1979)  
for the FISCAL YEAR JULY 1, 1978 to JUNE 30, 1979

| #Excise Tax    |        | MALT             | BEVERAGES         | ALCOHOLIC              | ALCOHOLIC              | ALCOHOLIC             | EXCISE<br>TAX           |
|----------------|--------|------------------|-------------------|------------------------|------------------------|-----------------------|-------------------------|
|                |        | KEG              | CASE              | BEVERAGES<br>UNDER 14% | BEVERAGES<br>UNDER 22% | BEVERAGES<br>OVER 22% |                         |
|                |        | G A L L O N S    |                   |                        | G A L L O N S          |                       |                         |
|                |        | @6¢              | @6¢               | @30¢                   | @50¢                   | @\$1.90               |                         |
| A.R. Wines     | Sparks | -0-              | 1,373             | (930)                  | 230                    | 2,353                 | \$ 4,372.81 X           |
| Beacon Dist.   | Reno   | -0-              | 292               | 231,629                | 29,628                 | 628,535               | 1,240,180.91 X          |
| Beverage Dist. | Reno   | -0-              | 102,217           | 30,674                 | 3,414                  | -0-                   | 16,577.97 X             |
| Bonanza Bev.   | L.V.   | 340,654          | 3,119,528         | (439)                  | -0-                    | 1,177                 | 203,456.12              |
| Capital Bev.   | C.C.   | 104,765          | 1,164,634         | -0-                    | -0-                    | -0-                   | 73,897.33 X             |
| Coors/L.V.     | L.V.   | 257,404          | 4,651,305         | -0-                    | -0-                    | -0-                   | 285,686.86              |
| Costello, J.W. | L.V.   | 467,400          | 808,553           | 479,518                | 58,687                 | 52,130                | 338,342.09              |
| Crown Bev.     | Sparks | 107,275          | 430,724           | 8,658                  | -0-                    | -0-                   | 33,902.46 X             |
| D&D Whlse.     | Reno   | -0-              | -0-               | 78,201                 | 9,273                  | 244,731               | 478,727.75 X            |
| DeLuca Liq/w/n | L.V.   | -0-              | 239,721           | 213,157                | 30,426                 | 656,572               | 1,300,814.07            |
| DiGrazia       | Wells  | 12,570           | 127,989           | 15,805                 | 1,707                  | 322                   | 14,206.88 X             |
| Elko Btng.     | Elko   | 10,695           | 158,574           | -0-                    | -0-                    | -0-                   | 9,851.47 X              |
| Glenn Dist.    | Elko   | 15,022           | 334,404           | 35,802                 | 6,126                  | 77,133                | 175,917.81 X            |
| Glenn Dist.    | Ely    | 12,308           | 117,164           | -0-                    | -0-                    | -0-                   | 7,535.27 X              |
| Hickey Dist.   | Minden | 3,474            | 7,169             | -0-                    | -0-                    | -0-                   | 658.77 X                |
| L.V. Dist      | L.V.   | 12,936           | 285,307           | 308,835                | 12,430                 | 327,864               | 717,511.87              |
| LaVoie Import  | L.V.   | -0-              | -0-               | 39                     | -0-                    | 5                     | 20.18                   |
| Laxague Dist.  | Ely    | 66,584           | -0-               | -0-                    | -0-                    | -0-                   | 3,875.19 X              |
| Luce & Son     | Reno   | 88,101           | 1,961,722         | 556,959                | 44,484                 | 465,321               | 1,160,684.39 X          |
| McKesson Liq.  | L.V.   | -0-              | 2,174             | 129,200                | 10,583                 | 265,947               | 533,321.54              |
| McKesson Liq.  | Sparks | -0-              | 1,646             | 66,073                 | 8,224                  | 370,105               | 705,418.59 X            |
| Morrey Dist.   | Reno   | 290,786          | 3,286,078         | -0-                    | -0-                    | -0-                   | 208,189.54 X            |
| Nev. Bev.      | L.V.   | 244,124          | 4,712,110         | -0-                    | -0-                    | -0-                   | 288,452.88              |
| Nev. Liq. Wn   | L.V.   | -0-              | 36,214            | 91,623                 | 4,434                  | 307,280               | 597,453.46              |
| Nev. Wine Co.  | L.V.   | -0-              | -0-               | 17,148                 | 369                    | -0-                   | 5,340.03                |
| Nev. Dist      | Ely    | 1,364            | 59,968            | -0-                    | -0-                    | -0-                   | 3,577.80 X              |
| N.K. Dist.     | Reno   | 139,267          | 2,095,194         | -0-                    | -0-                    | -0-                   | 130,045.63 X            |
| Osiris Wine    | Stln   | -0-              | -0-               | 3,850                  | -0-                    | -0-                   | 1,193.91 X              |
| Peraldo, L.W.  | Winn   | 15,981           | 331,934           | 21,568                 | 2,109                  | 56,137                | 131,074.53 X            |
| Ruggieri Wine  | L.V.   | -0-              | 146               | 14,250                 | -0-                    | -0-                   | 4,155.50                |
| 7-Up Btng.     | Winn   | -0-              | 72,935            | -0-                    | -0-                    | -0-                   | 4,244.82 X              |
| Sierra W/L     | Elko   | -0-              | -0-               | -0-                    | -0-                    | 7,552                 | 13,919.69 X             |
| Sierra W/L     | Reno   | -0-              | -0-               | 180,861                | 17,844                 | 298,662               | 611,748.31 X            |
| So. Wine/Spir  | L.V.   | 186              | 424,560           | 548,976                | 34,668                 | 438,913               | 1,013,453.12            |
| So. Wine/Spir  | Sparks | -0-              | (45)              | 240,105                | 20,061                 | 345,926               | 716,145.85 X            |
| Valley Dist.   | Fallon | 11,671           | 259,857           | 2,848                  | -0-                    | -0-                   | 15,604.74 X             |
| Walter's Wine  | L.V.   | -0-              | 859               | -0-                    | -0-                    | 7                     | 905.43                  |
| Winneva Dist.  | Winn   | 2,790            | 214,926           | 8,084                  | 539                    | 144                   | 15,550.61 X             |
| <b>TOTALS</b>  |        | <b>2,205,357</b> | <b>25,009,232</b> | <b>3,282,494</b>       | <b>295,236</b>         | <b>4,546,816</b>      | <b>\$ 11,066,216.16</b> |

Totals Calculated:

Category Net Income      \$128,393      \$1,455,994      \$995,496      \$143,272      \$8,383,061

Total Receipts - License Fees

FISCAL 1978-79

\$ 21,947.50

FISCAL 1977-78

\$ 21,368.75

Net Receipts - Excise Tax

11,066,216.18

11,136,474.61

TOTAL RECEIPTS

\$11,088,163.68

\$11,157,843.36

Plus 3% Discount to Wholesalers

337,975.73

341,530.57

TOTAL GROSS LIQUOR RECEIPTS

\$11,426,139.41

\$11,499,373.93

#This report does not reflect sales or consumption.

MH:jbd

11/9/79

*Nothing further  
to report on Vegas*

DEPARTMENT OF TAXATION - REVENUE DIVISION - CARSON CITY, NEVADA  
LIQUOR TAX BRANCH

Report of imports of beer, wine and liquors and the excise tax from the licensed importers (imported June 1977 - May 1978) for the FISCAL YEAR JULY 1, 1977 to JUNE 30, 1978

| #Excise Tax    |        | MALT             | BEVERAGES         | ALCOHOLIC           | ALCOHOLIC           | ALCOHOLIC          | EXCISE TAX              |
|----------------|--------|------------------|-------------------|---------------------|---------------------|--------------------|-------------------------|
|                |        | KEG              | CASE              | BEVERAGES UNDER 14% | BEVERAGES UNDER 22% | BEVERAGES OVER 22% |                         |
|                |        | G A L L O N S    |                   | @30c                | G A L L O N S       |                    |                         |
|                |        | @6c              | @6c               |                     | @50c                | @\$1.90            |                         |
| A.R. Wines     | Sparks | -0-              | 1,706             | 6,820               | 127                 | 393                | \$ 2,873.51             |
| Beacon Dist.   | Reno   | -0-              | 3,229             | 212,529             | 33,492              | 726,940            | 1,418,027.85            |
| BeverageDist.  | Reno   | -0-              | 69,307            | 31,746              | 3,989               | -0-                | 15,208.60               |
| Bonanza Bev.   | L.V.   | 315,835          | 2,522,244         | 4,756               | 1,034               | 22,565             | 208,698.71              |
| Capital Bev.   | C.C.   | 95,883           | 929,524           | -0-                 | -0-                 | -0-                | 59,889.73               |
| Coors/L.V.     | L.V.   | 238,517          | 4,321,656         | -0-                 | -0-                 | -0-                | 265,129.32              |
| Costello, J.W. | L.V.   | 458,605          | 857,931           | 477,685             | 60,064              | 40,689             | 319,765.42              |
| Crown Bev.     | Sparks | 100,276          | 473,463           | 8,497               | -0-                 | -0-                | 35,894.07               |
| D&D Whlse.     | Reno   | -0-              | -0-               | 78,158              | 18,543              | 311,755            | 606,507.64              |
| DeLuca Liq/Wn  | L.V.   | -0-              | 237,803           | 221,706             | 30,994              | 580,653            | 1,163,548.92            |
| DiGrazia       | Wells  | 11,237           | 154,047           | 11,367              | 458                 | 543                | 14,161.36               |
| Elko Btng.     | Elko   | 11,904           | 154,318           | -0-                 | -0-                 | -0-                | 9,716.70                |
| Glenn Dist.    | Elko   | 15,686           | 333,391           | 37,558              | 5,974               | 72,647             | 168,009.67              |
| Glenn Dist.    | Ely    | 12,914           | 132,822           | -0-                 | -0-                 | -0-                | 8,482.83                |
| Hickey Dist.   | Minden | 3,686            | 7,197             | -0-                 | -0-                 | -0-                | 670.13                  |
| L.V. Dist      | L.V.   | 5,729            | 273,197           | 251,344             | 14,925              | 410,570            | 853,293.25              |
| LaVoie Import  | L.V.   | -0-              | 189               | 844                 | 15                  | 81                 | 417.12                  |
| Laxague Dist.  | Ely    | -0-              | 66,653            | -0-                 | -0-                 | -0-                | 3,878.84                |
| Luce & Son     | Reno   | 82,589           | 1,705,833         | 539,036             | 53,349              | 472,871            | 1,158,348.89            |
| McKesson Liq.  | L.V.   | -0-              | 15,846            | 93,426              | 9,034               | 235,738            | 468,976.71              |
| McKesson Liq.  | Sparks | -0-              | 7,435             | 68,209              | 10,852              | 451,551            | 857,753.77              |
| Morrey Dist.   | Reno   | 288,036          | 2,593,607         | -0-                 | -0-                 | -0-                | 167,738.90              |
| Nev. Bev.      | L.V.   | 207,682          | 3,802,359         | -0-                 | -0-                 | 18                 | 233,420.15              |
| Nev. Dist/Cry  | Ely    | -0-              | 31,362            | -0-                 | -0-                 | -0-                | 1,848.85                |
| Nev. Liq. Wn   | L.V.   | -0-              | 40,827            | 74,240              | 3,320               | 264,000            | 512,194.55              |
| Nev. Wine Co.  | L.V.   | -0-              | -0-               | 13,645              | 1,738               | -0-                | 4,962.52                |
| No. Nev. Dist  | Ely    | -0-              | 40,265            | -0-                 | -0-                 | -0-                | 2,343.44                |
| O.K. Dist.     | Reno   | 154,256          | 2,121,080         | -0-                 | -0-                 | -0-                | 132,432.47              |
| Osiris Wine    | Stln.  | -0-              | -0-               | 5,497               | -0-                 | -0-                | 1,649.05                |
| Peraldo, L.W.  | Winn.  | 14,062           | 251,355           | 15,713              | 1,806               | 36,037             | 87,347.27               |
| Ruggieri Wine  | L.V.   | -0-              | 294               | 12,476              | -0-                 | -0-                | 3,647.61                |
| 7-Up Btng.     | Winn.  | -0-              | 66,577            | -0-                 | -0-                 | -0-                | 3,899.82                |
| Sierra W/L     | Elko   | -0-              | -0-               | -0-                 | -0-                 | 11,072             | 20,405.68               |
| Sierra W/L     | Reno   | -0-              | -0-               | 158,410             | 20,219              | 367,555            | 733,335.84              |
| So. Wine/Spir  | L.V.   | 264              | 345,098           | 440,262             | 27,671              | 381,173            | 864,156.32              |
| So. Wine/Spir  | Sparks | -0-              | 2,041             | 197,315             | 22,629              | 344,102            | 702,693.08              |
| Valley Dist.   | Fallon | 7,513            | 202,722           | -0-                 | -0-                 | -0-                | 12,235.68               |
| Winneva Dist.  | Winn   | 5,580            | 200,834           | 1,988               | 254                 | 106                | 12,910.34               |
| <b>TOTALS</b>  |        | <b>2,030,254</b> | <b>21,966,212</b> | <b>2,963,227</b>    | <b>320,487</b>      | <b>4,731,059</b>   | <b>\$ 11,136,474.61</b> |

Totals Calculated:  
Category Net Income \$118,212 \$1,278,743 \$862,467 \$155,492 \$8,721,562

|                                    | FISCAL 1977-78         | FISCAL 1976-77         |
|------------------------------------|------------------------|------------------------|
| Total Receipts - License Fees      | \$ 21,368.75           | \$ 21,518.75           |
| Net Receipts - Excise Tax          | 11,136,474.61          | 10,535,519.82          |
| <b>TOTAL RECEIPTS</b>              | <b>11,157,843.36</b>   | <b>10,557,038.57</b>   |
| Plus 3% Discount to Wholesalers    | 341,530.57             | 323,128.73             |
| <b>TOTAL GROSS LIQUOR RECEIPTS</b> | <b>\$11,499,373.93</b> | <b>\$10,880,167.30</b> |

#This report does not reflect sales or consumption.

MH:law 9/15/78



DEPARTMENT OF TAXATION - REVENUE DIVISION - CARSON CITY, NEVADA  
LIQUOR TAX BRANCH  
Report of imports of beer, wine and liquors and the excise tax from the licensed  
importers (imported December 1976 - November 1977)  
for the CALENDAR YEAR JANUARY 1, 1977 - DECEMBER 31, 1977.

| #Excise Tax    |        | MALT             | BEVERAGES         | ALCOHOLIC              | ALCOHOLIC              | ALCOHOLIC             | EXCISE<br>TAX          |
|----------------|--------|------------------|-------------------|------------------------|------------------------|-----------------------|------------------------|
|                |        | KEG              | CASE              | BEVERAGES<br>UNDER 14% | BEVERAGES<br>UNDER 22% | BEVERAGES<br>OVER 22% |                        |
|                |        | G A L L O N S    |                   | G A L L O N S          |                        |                       |                        |
|                |        | @6c              | @6c               | @30c                   | @50c                   | @\$1.90               |                        |
| A.R. Wines     | Sparks | -0-              | 247               | 4,973                  | 87                     | 456                   | \$ 2,347.75            |
| Beacon Dist.   | Reno   | -0-              | 1,429             | 194,029                | 30,382                 | 705,806               | 1,373,657.12           |
| Beverage Dist. | Reno   | -0-              | 62,608            | 34,711                 | 4,224                  | -0-                   | 15,794.91              |
| Bonanza Bev.   | L.V.   | 392,155          | 2,427,079         | 8,187                  | 875                    | 25,798                | 210,956.43             |
| Capital Bev.   | C.C.   | 82,127           | 793,086           | -0-                    | -0-                    | -0-                   | 51,169.90              |
| Coors of L.V.  | L.V.   | 218,175          | 4,635,477         | 96,100                 | 11,953                 | 264,029               | 522,588.83             |
| Costello, J.W. | L.V.   | 432,270          | 931,659           | 493,440                | 63,390                 | 38,606                | 324,911.30             |
| Crown Bev.     | Sparks | 96,121           | 472,079           | 15,644                 | -0-                    | -0-                   | 37,646.51              |
| D&D Whlse.     | Reno   | -0-              | -0-               | 81,592                 | 18,342                 | 318,415               | 619,592.69             |
| DeLuca         | L.V.   | -0-              | 117,714           | 117,890                | 17,854                 | 305,569               | 612,980.16             |
| DiGrazia       | Wells  | 7,641            | 140,698           | 11,161                 | 719                    | 270                   | 12,774.41              |
| Elko Brlng.    | Elko   | 13,392           | 173,529           | -0-                    | -0-                    | -0-                   | 10,921.38              |
| Glenn Dist.    | Elko   | 15,579           | 293,725           | 33,537                 | 5,162                  | 71,884                | 162,753.32             |
| Glenn Dist.    | Ely    | 12,595           | 104,243           | -0-                    | -0-                    | -0-                   | 6,800.98               |
| Hickey Dist.   | Minden | 3,708            | 6,299             | -0-                    | -0-                    | -0-                   | 615.16                 |
| L.V. Dist.     | L.V.   | -0-              | 286,434           | 235,063                | 12,568                 | 368,616               | 770,528.81             |
| LaVoie Import  | L.V.   | -0-              | -0-               | 480                    | -0-                    | -0-                   | 144.00                 |
| Laxague Dist.  | Ely    | -0-              | 70,854            | -0-                    | -0-                    | -0-                   | 4,123.39               |
| Luca & Son     | Reno   | 69,636           | 1,648,738         | 507,520                | 51,595                 | 480,179               | 1,157,770.14           |
| McKesson Liq.  | L.V.   | -0-              | 18,361            | 95,888                 | 7,002                  | 226,235               | 450,813.78             |
| McKesson Liq.  | Sparks | -0-              | 6,220             | 69,207                 | 12,859                 | 441,469               | 840,365.57             |
| Morrey Dist.   | Reno   | 302,338          | 2,264,235         | -0-                    | -0-                    | -0-                   | 149,666.11             |
| Nev. Bev.      | L.V.   | 192,066          | 3,344,023         | 39,510                 | 2,644                  | 124,373               | 447,802.57             |
| Nev. Dist.     | Ely    | -0-              | 57,961            | -0-                    | -0-                    | -0-                   | 3,404.84               |
| Nev. Liq/Wn    | L.V.   | -0-              | 18,492            | 42,316                 | 1,280                  | 142,107               | 275,967.23             |
| Nev. Wine Co.  | L.V.   | -0-              | -0-               | 5,535                  | 860                    | -0-                   | 2,090.39               |
| No. Nev. Dist. | Ely    | -0-              | 8,997             | -0-                    | -0-                    | -0-                   | 523.63                 |
| O.K. Dist.     | Reno   | 143,794          | 2,191,178         | -0-                    | -0-                    | -0-                   | 135,895.37             |
| Osiris Wine    | Stln.  | -0-              | -0-               | 4,101                  | -0-                    | -0-                   | 1,220.59               |
| Peraldo, L.W.  | Winn.  | 14,772           | 228,632           | 13,870                 | 1,640                  | 34,412                | 82,456.61              |
| Ruggieri Wine  | L.V.   | -0-              | 352               | 11,589                 | -0-                    | -0-                   | 3,392.40               |
| 7-Up Bottling  | Winn.  | -0-              | 66,842            | -0-                    | -0-                    | -0-                   | 3,915.25               |
| Sierra W/L     | Elko   | -0-              | (552)             | -0-                    | -0-                    | 10,375                | 19,087.98              |
| Sierra W/L     | Reno   | -0-              | -0-               | 145,943                | 19,260                 | 334,570               | 668,465.36             |
| So. Wine/Spir. | L.V.   | 264              | 300,983           | 369,638                | 23,930                 | 346,958               | 775,925.32             |
| So. Wine/Spir. | Sparks | -0-              | 3,479             | 172,041                | 21,567                 | 312,318               | 656,386.96             |
| Valley Dist.   | Fallon | 8,967            | 178,254           | -0-                    | -0-                    | -0-                   | 10,896.29              |
| Winneva Dist.  | Winn.  | 5,580            | 208,023           | -0-                    | -0-                    | -0-                   | 12,431.69              |
| <b>TOTALS</b>  |        | <b>1,948,180</b> | <b>21,061,378</b> | <b>2,803,865</b>       | <b>308,193</b>         | <b>4,552,444</b>      | <b>\$10,698,776.87</b> |

Totals Calculated:  
Category Net Income

\$ 113,425      \$1,226,220      \$816,209      \$ 149,554      \$ 8,393,370

Total Receipts - License Fees  
Net Receipts - Excise Tax  
**TOTAL RECEIPTS**  
Plus 3% Discount to Wholesalers  
**TOTAL GROSS LIQUOR RECEIPTS**

CALENDAR 1977  
\$ 21,618.75  
10,698,776.87  
10,720,395.62  
326,695.81  
\$11,047,091.43

CALENDAR 1976  
\$ 22,056.25  
10,061,971.30  
10,084,027.55  
310,161.15  
\$10,394,185.70

#This report does not reflect sales or consumption.

MCH: law

3/14/78

DEPARTMENT OF TAXATION - REVENUE DIVISION - CARSON CITY, NEVADA  
LIQUOR TAX BRANCH

Report of imports of beer, wine and liquors and the excise tax from the licensed importers for the FISCAL YEAR JULY 1, 1975 to JUNE 30, 1976.

| #Excise Tax   |             | MALT             | BEVERAGES         | ALCOHOLIC        | ALCOHOLIC      | ALCOHOLIC        | EXCISE TAX            |
|---------------|-------------|------------------|-------------------|------------------|----------------|------------------|-----------------------|
|               |             | KEG              | CASE              | BEVERAGES        | BEVERAGES      | BEVERAGES        |                       |
|               |             | G A L L O N S    |                   |                  | G A L L O N S  |                  |                       |
|               |             | @6c              | @6c               | @30c             | @50c           | @\$1.90          |                       |
| Beacon        | Reno X      | -0-              | 112               | 152,066          | 18,554         | 622,405          | \$1,200,347.26 X      |
| Best Brands   | L.V.        | 466              | 319,653           | 272,546          | 20,560         | 364,324          | 779,693.44            |
| Best Brands   | Sparks X    | -0-              | (8)               | 131,856          | 20,453         | 289,011          | 580,940.28 X          |
| Beverage      | Reno X      | -0-              | 79,534            | 38,884           | 4,067          | -0-              | 17,938.75 X           |
| Bonanza       | L.V.        | 271,743          | 1,631,626         | 14,614           | 2,362          | 49,604           | 207,595.75            |
| Capital       | C.C. X      | 74,350           | 497,249           | -0-              | -0-            | -0-              | 33,300.13 X           |
| J.W. Costello | L.V.        | 406,888          | 836,028           | 485,121          | 70,173         | 34,438           | 311,012.11            |
| Crown Bev.    | Sparks X    | 79,114           | 449,789           | 17,978           | -0-            | -0-              | 36,038.11 X           |
| D&E Whise.    | Reno X      | -0-              | -0-               | 74,181           | 14,259         | 278,801          | 542,414.89 X          |
| DeLuca        | L.V.        | 218,946          | 4,611,125         | 198,333          | 32,523         | 595,864          | 1,452,802.41          |
| DiGrazia      | Wells X     | 16,787           | 151,534           | 13,714           | 1,394          | -0-              | 14,465.99 X           |
| Elko Btng.    | Elko X      | 11,625           | 238,479           | -0-              | -0-            | -0-              | 14,556.05 X           |
| Glem Dist.    | Elko X      | 17,323           | 189,331           | 34,617           | 4,599          | 77,952           | 167,986.44 X          |
| Glem Dist.    | Ely X       | 8,937            | 76,067            | -0-              | -0-            | -0-              | 4,947.22 X            |
| Global-Imprt  | Reno        | -0-              | 262               | 1,386            | (73)           | 24               | 430.57                |
| Hickey Dist.  | Minden X    | 2,930            | 7,576             | -0-              | -0-            | -0-              | 641.81 X              |
| L.V. Dist.    | L.V.        | 124              | 488,905           | 177,611          | 10,578         | 260,628          | 565,614.69            |
| Laxsgua       | Ely X       | -0-              | 81,582            | -0-              | -0-            | -0-              | 4,743.94 X            |
| Luca & Son    | Reno X      | 73,793           | 1,425,277         | 383,953          | 47,229         | 334,207          | 930,036.37 X          |
| McKesson      | L.V.        | -0-              | 619               | 52,820           | 14,764         | 184,739          | 363,463.28            |
| McKesson      | Reno X      | -0-              | 833               | 53,355           | 15,175         | 403,907          | 767,343.21 X          |
| Morrey        | Reno X      | 228,828          | 1,785,255         | -0-              | -0-            | -0-              | 117,258.32 X          |
| Ne. Bev.      | L.V.        | 172,196          | 2,718,724         | 82,464           | 3,851          | 287,763          | 724,483.67            |
| Ne. Distr.    | Ely X       | 8,603            | 71,241            | -0-              | -0-            | -0-              | 4,733.87 X            |
| O.K. Dist.    | Reno X      | 89,891           | 2,503,867         | -0-              | -0-            | -0-              | 150,956.54 X          |
| Osiris Wine   | Stateline X | -0-              | -0-               | 541              | -0-            | -0-              | 162.30 X              |
| L.W. Peraldo  | Wim. X      | 12,897           | 168,508           | 12,212           | 1,579          | 25,830           | 62,482.12 X           |
| Ruggieri      | L.V.        | -0-              | 62                | 7,252            | -0-            | -0-              | 2,113.71              |
| 7-Up Btng     | Wim X       | -0-              | 70,514            | -0-              | -0-            | -0-              | 4,103.91 X            |
| Sierra W/L    | Elko X      | -0-              | -0-               | -0-              | -0-            | 16,580           | 30,556.95 X           |
| Sierra W/L    | Reno X      | -0-              | -0                | 142,409          | 27,400         | 301,216          | 610,270.99 X          |
| Valley Dist.  | Fallon X    | 6,607            | 100,966           | -0-              | -0-            | -0-              | 6,259.78 X            |
| Winneva       | Wim X       | 6,626            | 242,480           | -0-              | -0-            | -0-              | 14,513.85 X           |
| <b>TOTALS</b> |             | <b>1,708,744</b> | <b>18,747,190</b> | <b>2,347,943</b> | <b>309,457</b> | <b>4,177,293</b> | <b>\$9,724,208.71</b> |

Totals Calculated:

Category Net Income: \$99,465 \$1,091,261 \$683,362 \$150,119 \$7,700,003

|                                   | FISCAL 1975-76         | FISCAL 1974-75        |
|-----------------------------------|------------------------|-----------------------|
| Total Receipts - License Fees *   | \$ 18,923.75           | \$ 20,236.25          |
| Net Receipts - Excise Taxes       | 9,724,208.71           | 8,882,151.21          |
| <b>TOTAL RECEIPTS</b>             | <b>9,743,132.46</b>    | <b>8,902,387.46</b>   |
| Plus 3% Discount to Wholesalers   | 299,117.18             | 242,391.27            |
| <b>TOTAL GROSS LIQUOR REVENUE</b> | <b>\$10,042,249.64</b> | <b>\$9,144,778.73</b> |

\*Includes Adjustment of \$75.00 for Fiscal Year 1974-75

#This report does not reflect sales or consumption

PN/Law

9/2/76

909

1981 REGULAR SESSION (61st)

| ASSEMBLY ACTION  |                          | SENATE ACTION    |                          | .....Assembly..... | AMENDMENT BLANK           |
|------------------|--------------------------|------------------|--------------------------|--------------------|---------------------------|
| Adopted          | <input type="checkbox"/> | Adopted          | <input type="checkbox"/> | AMENDMENTS to      | Assembly                  |
| Lost             | <input type="checkbox"/> | Lost             | <input type="checkbox"/> |                    | <del>Joint</del>          |
| Date:            |                          | Date:            |                          | Bill No. 20        | <del>Resolution No.</del> |
| Initial:         |                          | Initial:         |                          | BDR 32-17          |                           |
| Concurred in     | <input type="checkbox"/> | Concurred in     | <input type="checkbox"/> | Proposed by        | Committee on Taxation     |
| Not concurred in | <input type="checkbox"/> | Not concurred in | <input type="checkbox"/> |                    |                           |
| Date:            |                          | Date:            |                          |                    |                           |
| Initial:         |                          | Initial:         |                          |                    |                           |

Amendment No 954

Conflicts with Amendment No. 955.

Amend sec. 3, page 2, by deleting lines 7 through 12 and inserting:

"Sec. 62. 1. The tax imposed by this chapter must:

(a) When imposed on the privilege of selling a new mobile home, be imposed on the sale of the materials used in constructing the mobile home. For the purposes of this paragraph, the cost of the materials used in constructing a mobile home is 60 percent of the cost of the mobile home.

(b) Not be collected on the sale of any mobile home if the sale of the mobile home or the materials used in constructing it have been previously taxed pursuant to this chapter."

Amend sec. 4, page 2, by deleting lines 31 through 34 and inserting:

"Shall the Sales and Use Tax Act be amended to provide for collection of the tax on the materials used in constructing a new mobile home and to exempt certain used mobile homes from the tax?"

Amend sec. 5, pages 2 and 3, by deleting lines 40 through 49 on page 2 and lines 1 and 2 on page 3 and inserting:

"provide for collecting the tax on the materials used to construct a new mobile home and set the cost of materials at 60 percent of the price of the new mobile home. It would also exempt used mobile homes from the sales and use tax if a prior sale was taxed in this state. If this proposal is adopted, the legislature has provided that the

To: E & E  
LCB File  
Journal  
Engrossment  
Bill ✓

*Ephraim III*

Drafted by.....DGS:smc.....Date.....5-11-81.....

Local School Support Tax Law and the City-County Relief Tax Law will be amended to provide the same reduction and exemption. A "Yes" vote is to provide for collecting the sales and use tax on 60 percent of the price of new mobile homes and to exempt certain used mobile homes. A "No" vote is a vote to maintain the tax on the full value of each mobile home each time it is sold."

Amend the bill as a whole by deleting section 9 and renumbering sections 10 and 11 as sections 9 and 10.

Amend sec. 10, pages 3 and 4, by deleting lines 36 through 50 on page 3 and lines 1 through 4 on page 4 and inserting:

"1. The tax imposed by this chapter must:

(a) When imposed on the privilege of selling a new mobile home, be imposed on the sale of the materials used in constructing the mobile home. For the purposes of this paragraph, the cost of the materials used in constructing a mobile home is 60 percent of the cost of the mobile home.

(b) Not be collected on the sale of any mobile home if the sale of the mobile home or the materials used in constructing it have been previously taxed pursuant to this chapter."

Amend sec. 10, page 4, line 5, by deleting "4." and inserting

"2."

Amend sec. 11, page 4, line 19, by deleting "Sections 9 and 10" and inserting:

"Section 9".

Amend the title of the bill on the third and fourth lines by deleting "refund of those taxes paid on certain" and inserting:

"reduction of those taxes on new mobile homes and an exemption for used".