

Chairman May called the meeting to order at 2:15 p.m.

MEMBERS PRESENT: Mr. May
Mr. Coulter
Mr. Bergevin
Mr. Brady
Mrs. Cafferata
Mr. Craddock
Mr. Marvel
Mr. Price
Mr. Rusk
Mrs. Westall

MEMBERS ABSENT: Mr. Stewart

AB 637 - Provides for submission to voters of amendments to Sales and Use Tax Act.

This bill provides for submission to the voters of the question of whether to change the method of sales taxation on food sold through vending machines. This measure, if approved, must be approved by the voters and would appear on the General Election ballot of November 2, 1982. The Department of Taxation estimates the loss of revenue under the state Sales Tax, Local School Support Tax and City-County Relief Tax at approximately \$270,000 annually.

Inasmuch as this bill has been heard previously and testimony given in detail, a motion was made for a "Do Pass" by Mr. Price, seconded by Mr. Marvel and carried unanimously.

AB 665 - Provides credit against certain tax for exchange of used vehicle on purchase of automobile.

Testifying on this bill was Mr. Daryl Cappuro, Executive Director for the Nevada Franchised Auto Dealers Association, who stated he was appearing in support of AB 665; however, he does have a recommended change in the event the bill is going to be processed. He indicated that since the imposition of the new sales tax on May 1, he has asked the dealers in the Las Vegas area to compile some information relative to what effect it had on hard sales for the first two-week period in May. With one exception of the dealers that reported, sales are down from the same two-week period last year. He is aware that the economy may have something to do with that, but he would affirm that it is a very common complaint to the dealers that the sales tax amounts to as much as it does. The sales tax is not financable, so what you are talking about is adding anywhere from \$200 to \$400 to the down payment on the purchase of a new car. It was felt that the sales tax increase would generate revenues to perform the other functions that would need funding due to the property tax reduction. The car dealers now feel the increase in sales tax will result in some lost sales. Additionally, due to the fact that Reno is so

close to the California border, as much as 40 to 50% of their sales are to California residents, which represents a heavy sale in the Susanville and Lake Tahoe areas and others where the selection might not be available. One of the reasons that the car dealers enjoyed that edge prior to May 1 was due to the 6% sales tax that California has. Those dealers realized a \$200 to \$500 edge because the sales tax was higher. When our sales tax was raised to 5 3/4%, you automatically wipe out that edge.

With respect to AB 665, he pointed out that we are amending only Chapter 374 of the NRS, which is the Local School Support Tax section and amounts to 1 1/2% of that 5 3/4%. He suggested that it would be appropriate to add in Chapter 377, which is the City-County Relief Tax provision, which accounts for 2 1/2% of that 5 3/4% of the sales tax. The net result of which is that the trade-in allowance on the vehicle would be exempt from all but the 2% that was voted by the people. They understand that to be exempt it would take a constitutional amendment, but they feel it is of sufficient importance not only to the people he represents, but to the communities in which those dealers reside and the state as a whole, that you give some favorable consideration to allowing that trade-in allowance.

He advised that there are 37 states that have either no sales tax or that allow the trade-in difference. 34 states actually have the trade-in difference and 3 states have no sales tax. With regard to surrounding states, Arizona has the trade-in difference and their sales tax as of January 1 of this year was 4%; California does not allow the trade-in value; Idaho does, Utah allows it on the difference and their sales and use tax is 4 3/4%. The point he was making was on the grounds of competition that is favorable to the state of Nevada. You are, in effect, drawing in the money from elsewhere, and that is to our credit. If we lose those sales, it impacts upon the private enterprise sector as well.

He suggested that we investigate the possibility of taking away the exemption for casual sales from the same chapters that he is speaking about (374 and 377). He stated he did not know whether the exemption for casual sales was by constitutional amendment with regard to the original Sales Tax Act in Chapter 372. In addressing the casual sales, that is, those sales up to three per year that are non-dealer related, if you removed the exemption, there would be several million dollars per year that may be available to the general fund. The figures he has received from the DMV indicates that in 1980 there were 260,000 titles issued (this is motor vehicles only and does not include boats or mobilehomes), we are talking about autos, trucks, motor homes and motorcycles. Of those titles issued, the DMV has estimated that 91,000 of them were private sale transactions. If you apply those 91,000 private sale transactions to an average of \$2,000, which may or may not be high,

he feels that with respect to applying that only to the 3 3/4%, you would be talking about in excess of \$7 million per year of additional revenue that would be available to the State of Nevada. He has not seen the fiscal note with respect to AB 665 as it appears before the committee now, but he believes that would far more than offset any fiscal impact that AB 665 (including Chapter 377) would ever have and would provide additional revenue to the state.

In response to a question from Mr. Marvel on the fiscal impact the following figures were given: Mr. May stated that on the 1.5% LSST it is \$3.5 million; at 3.5475 in the CCRT at the rate of 2 1/2% - \$5,318,624 for the total figure of \$8,864,374. He explained that when he originally requested the bill it was the intention to put the exemption back only where automobiles are concerned, to the 4 1/2¢ which would have amended only Chapter 337 exempting 2 1/2% of the sales tax and would reduce the fiscal impact tremendously.

Mr. Cappuro stated that although he has a great deal of respect for the Department of Taxation and the director, he does not believe the figures are correct in either case. He added that if you apply 91,000 sales from actual titles issued to any reasonable figure, you will come up with far more than \$3.2 million even if you took as the average private sale at \$1,000, that figure is very definitely in the \$7 million to \$8 million category. He has a copy of a letter to Assemblyman Kovacs with the figure projected by the Department of Taxation and he disagrees strongly with the figures as well as the impact with regard to AB 665 in both categories as he feels it is overstated.

Mrs. Westall asked for an explanation from the Department of Taxation on how they arrived at the figures they provided on the fiscal impact of this bill and was advised by Mr. Nickson that they estimated the trade-in value of a used car represented 30% of the selling price of a new purchase. He felt that was the best estimate they could come up with.

Mrs. Westall then asked Mr. Cappuro if it was true that a lot of cars did not have trade-ins as most people find they can make a better deal if they do not trade in an auto. Mr. Cappuro stated that currently 65% of the sales that dealers have involve trade-ins. Mrs. Westall pointed out that when the dealer sells the used car, that is the trade-in, the person that buys it has to pay a sales tax. Mr. Cappuro concurred and added that what is presently happening is that vehicle had already had taxes paid on the full cash value when it was purchased new and then again when it was purchased as a used vehicle.

Considerable discussion followed on the advantages and disadvantages of this concept.

Mr. Bergevin pointed out that if we exempt this from Chapter 374, we will double the commitment of the State of Nevada and when you take that away from the Local School Distributive Fund, the state will have to pick up a like amount to replace it. On the CCRT that is not the case. He feels we should be talking instead about Chapter 377.

Mr. May concurred, stating we cannot afford to lose any money from the LSST, but perhaps there might be some way of going into Chapter 377 and working with the CCRT.

Speaking next in support of this bill was Mr. Donald Hellwinkel, C.O.D. Garage located in Minden. He testified that he had noticed personally a big drop in sales since May 1 and he encourages passage of legislation that would provide a reduction of sales tax in the difference between the sale of the new and used cars.

Testifying in support was Mr. Ben Scott, of Scott Motors in Reno, who stated that he gets a lot of complaints from people about why they are paying tax on their trade-in. He feels this exemption would be a help to the people of the state who are already a little sensitive about the taxes they are paying. He pointed out that in his dealership he often deals with cars costing in the neighborhood of \$20,000 and that is almost \$1,100 in sales tax, which is a lot of money. Additionally, he supports the provision attempting to capture the "occasional sales" tax. He doesn't mind competing with the private sector, but he feels it is unfair for the buyer to be in a position of paying a "penalty" for dealing with him; that is, if he buys a \$10,000 car from him, that person pays a \$600 penalty that he doesn't pay if he buys it from the man in the street.

Speaking next in support of the measure was Mr. Butch Lynn, President of the Washoe Motor Car Dealers Association and part-owner of Sierra Lincoln-Mercury. He addressed the issue of double taxation that seems to come out of the trade-in situation. He is aware that the increased sales tax has created a problem to them and he urged the committee to give favorable consideration to the question of casual sale. He stated he personally knows people who sell between 8 and 35 cars a year. These people are operating without licenses but because their name does not become involved in the transaction, there is no way to trace it down, specifically in used cars. He gave several examples of how that transaction would work.

At the conclusion of the testimony, Mr. May suggested that this concept be given further study by committee members and members of the audience that have testified and appointed a sub-committee consisting of himself and Mr. Craddock to report back to the full committee.

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Mr. Jim Lien did point out that we always go through some of these problems whenever we increase the sales tax; an adjustment period always takes place. He concurs that the industry does have a problem where casual sales are concerned, but if you are going to correct that, you are going to have to re-write that provision very carefully, so you are talking only about sales of automobiles. There is a possibility that when you get into this and start granting additional exemptions you are going to be hearing from people who sell airplanes, boats, etc. He reminded the members of the process they wrote into the tax base that they just adjusted by lowering property taxes and indicating they were going to levy sales tax to offset them. As soon as you start eroding the sales tax base, and particularly the supplementary CCRT, which is what we are referring to, then you are back to increasing property taxes in the process. There is no way of winning; whichever way you go, we should keep those things in mind while doing it. If you are going to lower the CCRT by anywhere from \$4.5 million to \$5.3 million, you have hit the cities in the basic CCRT, which they have already counted on because you have limited their other resources, and secondly you are limiting the amount you can give property tax relief. There will be additional administration involved because anytime you begin splitting taxes, the auditing process with the Department of Taxation becomes a little bit more complicated. In speaking of out-of-state sales etc., we have such things as drive-away permits and those people who do buy here and live in California have their own Nevada plates even though they do live in California and those problems do exist. You have to take a good hard look at this package before you can come out with a proper bill. He stated this is one of those bills that now has seven lines and when you finish with it, it's going to be three pages in order to complete what has been discussed today. He volunteered to assist the subcommittee or full committee in their deliberations on this measure.

The subcommittee will report their findings at some future time.

AB 680 - Requires quarterly collection of sales and use tax from smaller taxpayers.

Mr. Nickson, Director of the Department of Taxation, spoke on this bill and explained that it was requested by the Assembly Committee on Ways and Means. The Nevada Tax Commission had been reluctant to establish as a criteria that only those retailers whose gross sales were in excess of \$10,000 taxable sales per month should be required to report monthly if they were now on quarterly reporting. They did receive a letter from Senator Keith Ashworth indicating the sense of the Senate Taxation Committee that this was the intent of the legislation in AB 369. The Assembly Ways and Means Committee said that

they would introduce legislation along this line and on this basis, the Tax Commission determined that they would establish a policy and this bill would confirm that policy established by the commission. The tax commissioners have been assured by Mr. Nickson that this legislation would be forthcoming.

In response to a question by Mr. Marvel on whether this would disturb the cash flow to a great deal, Mr. Nickson denied that it would. He stated that you are talking about 1,700 major taxpayers who are now on quarterly reporting and their total sales average \$187 million per month, which is by far the largest percentage and we are protecting the small retailer who has, perhaps, \$10 or \$15 tax burden every quarter and not forcing him to report monthly.

Mr. Craddock asked how we would determine which one and when the obligation of retaining the deposit with the Tax Commission terminates and was advised by Mr. Nickson that was a Tax Commission policy that was established in August 1979. Any retailer who has had a three-year period of perfect reporting, that means timely reporting and no returned checks, can have their security deposit waived. Mr. Craddock then asked how often they check the records to see whether or not this is being done and was advised that the burden is placed on the retailer and they must request it. The department publishes a booklet entitled, "Tips to Taxpayers", which is a quarterly publication and he has included in there advice at least once a year on this benefit. By dropping from quarterly to monthly reporting, they have reduced that security deposit in half because it used to be twice their quarterly tax liability or under the law, it is three times their monthly tax liability, so all security deposits for monthly reporting for retailers will be cut in half. The law specifies three times monthly tax liability or twice quarterly tax liability so we have a six-month security deposit for those individuals on quarterly reporting. Mr. Craddock asked to be supplied with a copy of the flyer they sent out that relates to the notification of the merchant that their deposit can be returned.

Mr. Craddock then pointed out that since we have something less than doubled the taxes and required them to be paid every month rather than every three months, that increasing the deposit for a company would be out of line; that is, it is out of line with what we are trying to secure and asked for Mr. Nickson's comments on that. Mr. Nickson stated that the policy of the department that provided the waiver after a three-year period, and also the fact that the department has for many years accepted such things as a lien on any real property, other than a home that is owned by the taxpayer which costs him absolutely nothing, the fact that he can submit a savings account or a TCS or a CD in an interest-bearing amount for the three-year period is not overly burdensome even though the rate has now increased from an amount of $3\frac{1}{8}\%$ to $5\frac{3}{4}\%$. There is also a maximum provided by law of not more than a

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\$20,000 bond regardless of how large the individual's business is. Mr. Craddock pursued this by pointing out that the question still remains that we are trying to secure a smaller amount now on the monthly payment period than we were before on a three-month payment period. Mr. Nickson concurred and explained that we could contact the retailer and they will advance notice much more rapidly if they have gone out of business or if their business is declining significantly or they are in a worrisome position or about to go into bankruptcy. Before, if you received just a quarterly report, quite often their revenue officers didn't have an opportunity to investigate each and every one of those and it wasn't until the second quarterly report or six month's came out that they discovered that this particular retailer was in dire financial circumstances and to protect the state, they needed that six months. Now that it is on a monthly reporting basis, and they do receive runs every month from the Central Data Processing Operation, their revenue officers can get out and check those that are in apparent financial difficulty. Mr. Craddock then asked what we are trying to do with this deposit and pointed out that we are, in some instances, making money with the deposit by way of retaining it and, for that matter, we have increased it markedly by the increase in the tax rate and retaining the three-month amount as a basis for the deposit.

Mr. Nickson explained that was solely for the protection of the state and local school districts and the local governments.

Speaking next was Mr. Jim Lien who stated that he is assuming at this point that the Department of Taxation is going to have to develop regulations because the language as he reads it, if taken literally, will create a problem with the individual who has \$9,900 one month and \$10,001 next month and \$10,500 the next. They will average less than \$10,000 over a three-month period, but he has exceeded the \$10,000 in a calendar month. Either the department is looking at regulations or we are going to have to revise the language slightly. Mr. Nickson explained that the policy has already been established and it is an average for a 12-month period to exceed \$10,000. Mr. Lien concurred that this would eliminate any problems he can see with the bill.

Mr. Brady inquired as to how much in tax revenue comes into this \$10,000 per month; is it a large or very small amount. Mr. Nickson explained that \$10,000 in taxable sales is \$575 in taxes per month. He added they have had computer runs made and this takes care of about 85% of the major revenues for the State of Nevada. Once you go from \$10,000 and drop it to \$5,000 taxable sales, you would pick up at the most \$1.5 million per month.

There being no further testimony or discussion, Mr. Marvel moved a "Do Pass" on AB 680; seconded by Mr. Bergevin and carried unanimously.

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AJR 44 - Requests Congress to exempt winnings of individual gaming patrons from income tax.

Testifying in support of this resolution was Mr. Jerry Higgins, with the Gaming Industry Association, who stated that this measure would support the lobby position that they have been developing since 1966 in Washington since the national study on gaming came out. What they are attempting to do is to convince Congress that the United States should treat legal gaming winnings the same as every other country in the world and that is, non-taxable. When it comes down to net win at the end of the tax year there are not that many wins because the odds are with the house; but what the IRS would like to have them do is withhold 20% from customers who win more than \$1200 in Keno, \$1500 in slots or bingo at the time of the win, and then it is up to the customer to settle up with the IRS at the end of the year. Their position is that they do not feel that the win should be taxable from an income point and the individual is responsible for his tax position with the IRS. They would rather not become involved and they do support this resolution and urge favorable consideration.

A motion was then made by Mr. Brady for a "Do Pass"; seconded by Mrs. Cafferata and carried unanimously.

SB 244 - Increases assistance to elderly for property tax.

Mr. May explained that this measure is quite similar to AB 97 previously passed by this committee and just passed out of Assembly Ways and Means Committee this morning. He then turned the floor over to Senator Sue Wagner as introducer of the bill.

Senator Wagner began by explaining the rationale for the figures that have been chosen in this bill. The reason the monetary amounts are what they are is to increase each of the current income categories by an amount that is approximately equivalent to the increase in social security benefits received since the 1979 legislative session ended. In that way, individuals who did get those social security benefits do not move into a smaller rebate bracket or become ineligible for the program and go off the upper end. She added that this is a proposal put together by the legislative fiscal staff last fall and they decided at that time that rather than picking some arbitrary figures, they would try to come up with some specific rationale for the numbers they chose and that is what they have attempted to do. In terms of the current budget, the Governor recommended \$1.8 million for this program and this proposal would cost about \$1.5 million and would not become effective she feels until 1982-83.

This bill, in essence, would increase the state assistance to the elderly of the state through the Senior Citizen's Property Tax Allowance Program. In spite of the ever increasing property

tax burden, many seniors in the current allowance program have moved into lower rebate categories or lost their eligibility for the program completely due to small increases in income. This bill attempts to correct that situation by increasing the income criteria for each percentage rebate category. The largest increase is in the lowest income category since these are the people most affected by the property tax burden. The program includes tax allowance for homeowners and mobile homeowners and cash rebates to renters and mobile home renters.

Mr. Marvel commented that the only thing that bothers him is that since we have taken the state out of the ad valorem field, it just doesn't seem like the state has to make the refunds or rebates.

Testimony was concluded and Mr. May explained that he would suggest holding action on this bill until we can obtain further information on the status of AB 97 which, as stated previously, is a similar bill.

SB 584 - Discharges seller of agricultural or open-space real property from personal liability for deferred taxes.

It was pointed out that when agricultural or open-space land is converted to a higher use, the amount of reduction in property tax due to agricultural or open-space assessment is recaptured for the period of deferral up to a maximum of seven years. If a farmer sells his property and five years later the purchaser of a subsequent owner subdivides, the farmer could be held personally liable for two years of deferred taxes. This bill would discharge the seller from personal liability for deferred taxes. The tax lien against the land would not be affected.

Testifying first was Mr. Ed Sarman, representing himself and the Nevada Cattlemens' Association. They favor passage of this bill as they feel it protects the seller of open-space land that sold as open-space land from back taxes in case the buyer changes the use of that land.

Mr. Bergevin stated that he feels it is a good bill but he is not certain that this provision isn't already included in the law. He added that he has always felt that the open-space law was very strongly written that if a change of land use did not occur upon sale, then the open-space or agricultural use would still apply but this would enforce that viewpoint. He pointed out that, as he understands the present law, the lien accrues to the new owner as well as the owner up to an 84-month period. This would protect the seller in case the buyer decides to change the use, but once the law is in effect for seven years, those lands that are applied to this will always have a seven-year lien for differential for back taxes. The new buyer

assumes that lien if he doesn't change the use. If he changes the use, then those back taxes are payable at that point. This protects the seller of ranch land for ranch land purposes. This bill puts the taxes on the person who changes the use, not on the seller.

There being no further testimony, a motion was made to "Do Pass" by Mr. Marvel, seconded by Mrs. Cafferata and carried unanimously.

SB 596 - Authorizes board of county commissioners to provide for compensation to members of board of equalization.

This bill would authorize, but not require, the Board of County Commissioners to provide compensation to members of the Board of Equalization of up to \$40 per day. Presently they may receive no compensation. The maximum annual cost to any county that chose to pay \$40 per day would be less than \$1,000 per year and under the Senate Taxation Committee's amendment, no elected officer will be entitled to this compensation.

There was no testimony to be heard and a motion for a "Do Pass" was made by Mr. Bergevin, seconded by Mr. Marvel and carried unanimously.

Mr. May pointed out to the committee members that we are nearing the end of the legislative session, and there are times when it is impossible to give the 24-hour notice that is required in Rule 92 of the Assembly Standing Rules. He then asked for a motion to suspend that rule, and to that effect a motion was made by Mr. Bergevin, seconded by Mr. Price and carried unanimously.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Nykki Kinsley

Nykki Kinsley, Committee Secretary

ASSEMBLY

AGENDA FOR COMMITTEE ON Taxation

Date Mon. May 25, 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. 637 - Provides for submission to voters of amendments to Sales and Use Tax Act.
- A.B. 665- Provides credit against certain taxes for exchange of used vehicle on purchase of automobile.
- A.B. 680- Requires quarterly collection of sales and use tax from smaller taxpayers.
- A.J.R. 44- Requests Congress to exempt winnings of individual gaming patrons from income tax.
- S.B. 244- Increases certain allowances to elderly for property taxes.
- S.B. 584- Discharges seller of agricultural or open-space real property from personal liability for deferred taxes.
- S.B. 596- Authorizes board of county commissioners to provide for compensation to members of board of equalization.



A. E. STONE
Director

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

1283 SOUTH STEWART STREET
CARSON CITY, NEVADA 89712

May 22, 1981

TRANSPORTATION BOARD
ROBERT LIST, Governor, Chairman
RICHARD H. BRYAN, Attorney General
WILSON MCGOWAN, State Controller

IN REPLY REFER TO

TO THE ASSEMBLY TRANSPORTATION
AND TAXATION COMMITTEES

Dear Committee Members:

For your information, enclosed is a copy of the information supplied to the Legislative Counsel Bureau yesterday in response to your request.

The first table is the amount of additional revenue generated by the proposed Assembly motor and special fuel tax measure. It also contains information on the amount of revenue that will be generated by SB 262 (increase in motor vehicle registrations) and SB 477 (increase in licensing of motor carriers and other motor vehicles) if passed.

The second table is the amount of monies the counties could expect to receive as a result of the proposed Assembly motor fuel tax increase discussed Wednesday.

If you have any questions, please let me know.

Sincerely,

A. E. STONE
Director

AES:TT:cc

Enclosure

ADDITIONAL REVENUE GENERATED BY
PROPOSED ASSEMBLY MOTOR & SPECIAL
FUEL TAX MEASURE PLUS REVENUE
GENERATED BY SB 262 & 477

Total Taxes Proposed by Assembly Measure:

	<u>Existing</u>	<u>7-1-81</u>	<u>7-1-82</u>
Motor Fuel			
State	4.5¢	8.0¢	9.0¢
Counties	0.5	1.0	1.25
Counties/Cities	1.0	1.5	1.75
Total	6.0	10.5	12.0
Special Fuel	6.0¢	10.5¢	12.0¢

Additional Revenue Generated (based on \$4,688,000 for each 1¢ of motor fuel tax and \$829,000 for each 1¢ of Special Fuel Tax).

	<u>F.Y. 1982</u>	<u>F.Y. 1983</u>
STATE		
Motor Fuel	\$16,408,000	\$21,096,000
Special Fuel	3,730,500	4,974,000
Sub Total	20,138,500	26,070,000
SB 262	6,201,322	6,201,322
SB 477*	953,478	1,906,956
Total State	\$27,293,000	\$34,178,278
Less Increased Appropriations to other agencies	-1,466,233	-876,437
Net to D.O.T.	\$25,827,067	\$33,301,841
Deficit to D.O.T.	<u>29,500,000**</u> -3,672,933	<u>35,050,000**</u> -1,748,159
LOCAL		
Counties	\$ 2,344,000	\$ 3,516,000
Counties/Cities	2,344,000	3,516,000
Total Local	\$ 4,688,000	\$ 7,032,000

*Does not become effective until 1-1-82

**Amount needed to meet our 12-year schedule.

5-21-81

LOCAL SHARE OF PROPOSED INCREASED REVENUE FROM PROPOSED
ASSEMBLY MOTOR FUEL TAX INCREASE

	<u>F.Y. 1982</u>	<u>F.Y. 1983</u>
Carson	\$ 171,112	\$ 256,668
Churchill	97,042	145,562
Clark	2,114,757	3,172,135
Douglas	87,665	131,498
Elko	260,184	390,276
Esmeralda	34,691	52,037
Eureka	39,379	59,069
Humboldt	138,296	207,444
Lander	103,605	155,407
Lincoln	87,666	131,498
Lyon	80,634	120,950
Mineral	63,757	95,635
Nye	171,112	256,668
Pershing	82,040	123,060
Storey	6,563	9,845
Washoe	1,024,797	1,537,195
White Pine	124,701	187,051
TOTAL	\$ 4,688,000	\$ 7,032,000
State Share	16,408,000	21,096,000
Grand Total	\$21,096,000	\$28,128,000

1 1/2 County/City Share

5-20-81

RTC Tax

	FY 1980 1981	%	F.Y 1981 1982	%	(114) 1982 2,754	(134) 1983 3,254	1980	1981	44 1982	44 1983
	\$		\$		\$	\$	\$	\$	\$	\$
Arson	0.259	3.65	0.226	3.66	0.468	0.558	0.433	0.455	0.815	0.904
Churchill	0.147	2.08	0.152	2.07	0.289	0.345	0.171	0.175	0.345	0.348
Clock	3.200	45.11	3.284	45.07	5.784	6.702	4.768	4.825	9.632	9.728
Douglas	0.137	1.88	0.137	1.88	0.278	0.332	0.241	0.247	0.487	0.492
Edo	0.374	5.16	0.404	5.54	0.737	0.879	0	0	0	0
Emmaldin	0.052	0.74	0.053	0.73	0.096	0.114	0	0	0	0
Eureka	0.057	0.81	0.061	0.84	0.112	0.134	0	0	0	0
Harbort	0.209	2.95	0.214	2.94	0.405	0.483	0.233	0.240	0.471	0.472
Lander	0.157	2.22	0.161	2.21	0.213	0.255	0	0	0	0
Linncoln	0.133	1.88	0.137	1.88	0.246	0.293	0	0	0	0
Lyon	0.122	1.72	0.126	1.73	0.233	0.278	0	0	0	0
Mineral	0.076	1.06	0.077	1.05	0.177	0.211	0	0	0	0
Ng	0.259	3.65	0.267	3.67	0.482	0.576	0.168	0.172	0.347	0.342
Perching	0.124	1.75	0.128	1.76	0.233	0.278	0.056	0.057	0.225	0.228
Stony	0.010	0.14	0.011	0.16	0.018	0.022	0	0	0	0
Wabore	1.551	21.87	1.571	21.85	2.816	3.357	2.324	2.386	4.625	4.742
White Pine	0.187	2.67	0.184	2.67	0.352	0.421	0	0	0	0
Totals	7.074		7.284		12.940	15.437	8.404	8.627	17.090	17.261
State Share	21.110		21.670		39.110	46.870				
Local Share										
1 1/2	7.074		7.284		12.940	15.437				
RTC	8.404		8.627		17.090	17.261				
Total	15,498		15,911		30,030	32,700				

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F.Y. 1981-82 & 1982-83
 PROPOSED HIGHWAY CONSTRUCTION PROJECTS (COSTS IN \$M)
 (SUBJECT TO AVAILABILITY OF FUNDS)

5-7-81

COUNTY	CC	CH	CL	DO	EL	ES	EU	HU	LA	LN	LY	MI	NY	PE	ST	WA	WP	TOTAL FY
INTERSTATE 1982		0.09	18.1						3.9					15.3		3.0		70.59
1983			52.3					4.5						7.7		2.6		65.10
TOTAL INTERSTATE		0.09	95.4					4.5	3.9					23.0		5.6		135.69
PRIMARY 1982		5.1	21.3									3.3				4.2		33.70
1983			16.0			4.1						4.7						34.80
TOTAL PRIMARY		5.1	37.3			4.1						8.0				4.2		58.50
SECONDARY 1982			0.1		1.7		2.4		2.4					1.3		0.36		7.56
1983			3.4									1.0						4.40
TOTAL SECONDARY			3.5		1.7		2.4		2.4			1.0		1.3		0.36		11.96
URBAN 1982			5.1															5.1
1983			4.7		0.06													4.76
TOTAL URBAN			9.8		0.06													9.86
R.R.R. 1982	0.8		7.6	3.2		3.9			4.4	2.1						12.5		34.50
1983		5.5			8.9				3.2		1.6	7.2					7.2	33.60
TOTAL R.R.R.	0.8	5.5	7.6	3.2	8.9	3.9			7.6	2.1	1.6	7.2				12.5	7.2	68.10
SAFETY/TRAFFIC Op/erc 1982			1.3	0.88	10.6			0.28	0.13	0.08	0.3					0.27		14.64
1983					0.87					0.57	0.2							1.83
TOTAL			1.3	0.88	11.47			0.28	0.13	0.62	0.1					0.27		16.47
GRAND TOTAL	0.8	10.69	160.9	4.05	22.15	8.0	2.4	4.78	1.03	10.62	2.80	10.6	7.2	24.3		22.93	7.2	303.48

53%

COUNTY	1976		1977		1978		1979		1980	
	Gallons* Sold	% of State	Gallons* Sold	% of State	Gallons* Sold	% of State	Gallons* Sold	% of State	Gallons* Sold	% of State
Carson	16.55	4.16	18.22	4.28	20.25	4.41	23.06	4.65	22.15	4.69
Churchill	7.97	2.00	7.74	1.82	9.42	2.05	9.38	1.89	8.54	1.81
Clark	199.49	50.12	212.61	47.77	230.04	50.19	247.50	49.53	253.42	51.52
Douglas	8.45	2.12	9.08	2.13	9.81	2.14	11.55	2.39	12.05	2.55
Elko	19.92	5.01	20.10	4.72	20.13	4.39	20.68	4.17	18.57	3.94
Esmeralda	1.11	0.28	1.19	0.28	1.15	0.25	1.05	0.21	1.12	0.24
Eureka	1.05	0.26	1.09	0.26	1.21	0.26	1.50	0.31	1.40	0.30
Humboldt	11.71	2.96	12.07	2.84	12.99	2.83	13.02	2.63	11.67	2.47
Lander	5.17	1.30	5.28	1.24	5.60	1.22	5.96	1.20	5.40	1.15
Lincoln	2.70	0.68	3.01	0.71	3.14	0.72	3.31	0.67	3.13	0.66
Lyon	6.82	1.71	7.01	1.65	7.20	1.57	8.25	1.66	7.80	1.65
Mineral	4.29	1.08	4.11	0.97	4.02	0.89	4.71	0.95	4.03	0.85
Nye	7.28	1.83	8.50	2.00	8.42	1.84	8.93	1.78	8.40	1.73
Pershing	5.80	1.46	6.23	1.46	5.99	1.31	6.13	1.24	5.58	1.18
Storey	0.34	0.09	0.31	0.07	3.70	0.08	4.15	0.08	4.04	0.09
Washoe	91.43	22.37	101.37	23.82	110.74	24.12	123.54	24.90	116.22	24.62
White Pine	7.84	1.97	7.57	1.78	3.00	1.34	7.49	1.51	70.21	1.49
Total	397.98	100.0	425.51	100.0	457.08	100.0	476.17	100.0	471.94	100.0
Special Fuels Statewide	51.26		55.57		60.78		66.53		71.87	
Gr. Total	449.24		481.08		520.06		562.70		543.81	

* Millions of Gallons

Note: Special Fuel Records are not kept by Counties and are only 4% of the total special fuel revenue. The remaining 96% comes from the mileage pro-
 vation.