

MINUTES OF THE
MEETING OF THE SENATE COMMITTEE
ON TAXATION

SIXTY-FIRST SESSION
NEVADA STATE LEGISLATURE
April 13, 1981

Senator Keith Ashworth called the meeting to order in Room 240 at 3:20 p.m.

COMMITTEE MEMBERS PRESENT:

Senator Keith Ashworth, Chairman
Senator Don Ashworth
Senator Virgil Getto
Senator James Kosinski
Senator Bill Raggio

COMMITTEE MEMBERS ABSENT:

Senator Floyd R. Lamb
Senator Norm Glaser, Vice Chairman

GUEST LEGISLATOR:

Louis W. Bergevin

ASSEMBLY JOINT RESOLUTION NO. 27

The chairman stated the subject dealt with in Assembly Joint Resolution No. 27 completely covered by Senate Joint Resolution No. 6, which has been passed by the Senate and is currently in the Assembly Taxation Committee.

Assemblyman Bergevin, sponsor of the Assembly Joint Resolution No. 27 stated he did not feel that the subject was covered by Senate Joint Resolution No. 6. Mr. Bergevin stated that Assembly Joint Resolution No. 27 has a very limited application. It would only be used when a home is in a commercial zone and would allow the home to be appraised as a residential property.

The chairman stated he felt that this subject could be handled with Senate Joint Resolution No. 6 and suggested that Assembly Joint Resolution No. 27 be amended by placing the wording of Senate Joint Resolution No. 6 in to the bill and referring it back to the Assembly. This would get action on the bill and perhaps a conference committee could resolve the problem.

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In connection with the sales tax proposal, the chairman stated some type of trigger mechanism requiring the legislature to review the sales tax in 1983 after passage of the constitutional amendment should be included in one of the bills. This mechanism would permit lowering the sales tax if the resolution is passed.

Senator Don Ashworth moved that Assembly Joint Resolution No. 27 be amended and approved.

Senator Raggio seconded the motion.

Senators Getto and Kosinski felt the resolution should be given more time to study.

The chairman stated that the resolution had been discussed and heard at the same time Senate Joint Resolution No. 6 was heard.


Senator Kosinski suggested asking Mr. Frank Daykin, Legislative Counsel, to clarify the legal ramifications. The county assessors should testify about the impact of the resolution.

Senator Raggio withdrew his second on the motion.

The chairman agreed to hold a hearing the following afternoon on the subject.

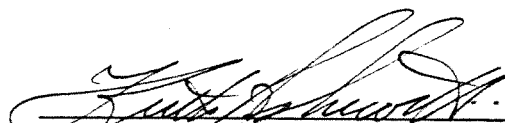
There being no further business, the meeting adjourned at 3:30 p.m.

Respectfully submitted by:



Sandee Gagnier, Secretary

APPROVED BY:



Senator Keith Ashworth, Chairman

DATE: 4-24-81