

MINUTES OF THE  
MEETING OF THE SENATE COMMITTEE  
ON TAXATION

SIXTY-FIRST SESSION  
NEVADA STATE LEGISLATURE  
April 21, 1981

The Senate Committee on Taxation was called to order by Chairman Keith Ashworth, at 10:35 a.m., Tuesday, April 21, 1981, in Room 243 of the Legislative Building, Carson City, Nevada. There was no Meeting Agenda or Attendance Roster.

COMMITTEE MEMBERS PRESENT:

Senator Keith Ashworth, Chairman  
Senator Norman D. Glaser, Vice Chairman  
Senator Don Ashworth  
Senator Virgil M. Getto  
Senator James N. Kosinski  
Senator Floyd R. Lamb  
Senator William J. Raggio

STAFF MEMBERS PRESENT:

Mr. Ed Shorr, Deputy Fiscal Analyst  
Colleen Crum, Committee Secretary

SENATE BILL NO. 411

The chairman explained the meeting was called to deal with the tax oversight committee amendment to Senate Bill No. 411, which was passed on April 20, 1981. He read a letter from Mr. Frank Daykin, Legislative Counsel, which stated the amendment was unconstitutional. (See Exhibit A.)

The chairman suggested the committee go back to the original plan in which the tax oversight committee would consist of six legislators, three from each house. The legislators would be appointed by the leadership of each house.

Senator Don Ashworth stated the same rationale could be used for setting up interim committees to respond to problems created by every bill the legislature passes. The chairman stated every bill is not as important and as far reaching and the tax package bill.

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Senator Don Ashworth questioned whether the concept advanced by the chairman violated the separation of powers in the constitution. The chairman stated Mr. Daykin had indicated that it would not violate the constitution. Mr. Daykin pointed out that the appellate under Senate Bill No. 204 of the 60th Session was the Legislative Commission, which consisted of all legislators.

Senator Lamb stated common sense told him that Mr. Daykin's opinion was correct.

Senator Raggio moved that the committee reconsider the action whereby it adopted the amendment to appoint an interim committee on local governmental finance.

Senator Lamb seconded the motion.

The motion carried.

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Senator Raggio moved that Senate Bill No. 411 be amended to provide for an appropriate committee consisting of six members of the legislature, three from each house. Not more than two legislators from each house shall be from the same political party. The members shall be appointed by the leadership of each respective house and shall be members of the Committees on Taxation.

Senator Lamb seconded the motion.

Senator Don Ashworth suggested amending the motion to create a separate bill dealing with the tax oversight committee issue. He explained incorporating the issue into a separate bill would allow those members of the committee, who question whether the issue is a violation of the separation of powers, to vote in favor of the main tax package bill.

Senator Raggio stated the tax oversight committee must be incorporated into Senate Bill No. 411 because the bill refers to the Legislative Commission, which is improper.

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Senator Kosinski requested that the committee ask Mr. Daykin for a written opinion stating that Senator Raggio's motion is constitutional.

Senator Kosinski moved to amend Senator Raggio's motion that the Tax Commission would serve the tax oversight committee's functions if the tax oversight committee is found unconstitutional.

Senator Don Ashworth seconded the motion.

The motion carried.

The chairman called for a vote on the motion as amended.

The motion carried. (Senator Kosinski voted "No".)

There being no further business, the meeting adjourned at 10:46 p.m.

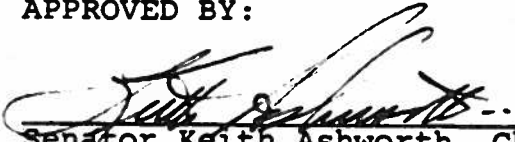
Respectfully submitted by:

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Colleen Crum, Secretary

APPROVED BY:

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Senator Keith Ashworth, Chairman

DATE: 4-28-81

EXHIBIT A

April 21, 1981

Senator Keith Ashworth  
Chairman of the Committee  
on Taxation  
Legislative Building  
Carson City, Nevada 89710

Dear Keith:

The attached amendment to S.B. 411 has been prepared as your committee requested it. Article 3 of the Nevada constitution divides the state government into three departments - legislative, executive and judicial - and forbids any person charged with the exercise of the powers of one to perform any function of either of the others. The new interim committee seems to cross these lines of separation.

If its functions are considered executive, the four legislators are forbidden by article 3 to perform them. If its functions are considered legislative, the governor is forbidden by article 3 to appoint the legislator members, and his other three appointees are out of place. Mixed committees in the past have been purely advisory, which this one is not.

I must therefore advise you that I believe the provision for the new interim committee to be unconstitutional, and I call your attention to section 20 of the bill, which requires all its provisions to fail if any does.

Very truly yours,

Frank W. Daykin  
Legislative Counsel

FWD:ml  
encl