

MINUTES OF THE
MEETING OF THE SENATE COMMITTEE
ON TAXATION

SIXTY-FIRST SESSION
NEVADA STATE LEGISLATURE
May 7, 1981

The Senate Committee on Taxation was called to order by Chairman Keith Ashworth, at 2:05 p.m., Thursday, May 7, 1981, in Room 213 of the Legislative Building, Carson City, Nevada. Exhibit A is the Meeting Agenda. Exhibit B is the 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 William J. Raggio

COMMITTEE MEMBER ABSENT:

Senator Floyd R. Lamb

STAFF MEMBERS PRESENT:

Ed Shorr, Deputy Fiscal Analyst
Colleen Crum, Committee Secretary

SENATE BILL NO. 80 (Exhibit C)

Ms. Sharon Alcamo, Chief, Driver's License Division, Department of Motor Vehicles, presented a suggested amendment with regard to the driver's license fees (Exhibit D) and information on the cost of producing a license (Exhibit E).

The chairman stated the fee for reinstating a license should be higher. Ms. Alcamo explained she felt the fee for reinstating a license should be increased to \$15. If it was increased to \$15, the revenue would exceed the \$100,000 limitation imposed by the Senate Committee on Taxation. She said the national average for reinstating a license is \$15.

The chairman asked how much revenue would be generated by Ms. Alcamo's proposal. Ms. Alcamo stated \$2.1 million would be generated.

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Senator Don Ashworth asked how much additional revenue would be generated by increasing the reinstatement fee to \$15. Ms. Alcamo stated increasing the fee would generate an additional \$23,000.

The committee agreed to the following fees:

License fee for a person over 70 years	\$ 2
An original license	\$ 9
A renewal license	\$ 6
Reinstatement of a license	\$15
A duplicate license	\$ 2
Motorcycle endorsement	\$ 2

A one dollar photo license fee would be added to the fees listed above.

Senator Glaser moved that Senate Bill No. 80 be amended with the fees listed above and approved.

Senator Don Ashworth seconded the motion.

The motion carried.

SENATE BILL NO. 69

Mr. Marvin Leavitt and Mr. Jim Lien, task force members, presented Amendment No. 836 to Senate Bill No. 69. (See Exhibit F.) The committee studied the amendment to find any potential errors. There were no objections to Amendment No. 836.

ASSEMBLY BILL NO. 134 (Exhibit G)

Mr. Ed Shorr, Deputy Fiscal Analyst, presented an explanation to the amendments made by the Assembly to Assembly Bill No. 134. (See Exhibit H.)

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Senator Raggio asked how much revenue would be generated by increasing the gaming fees in Assembly Bill No. 134. The chairman stated \$19.5 million will be generated over the next two years.

The committee discussed whether the fee increases should be sunset for July 1, 1983. The chairman stated the gaming percentage tax was sunset to coincide with the sunset of the local school support tax and the city-county relief tax. He felt it was not the intention to sunset the slot machine fee.

Senator Kosinski disagreed with sunseting either one of the fees. He stated the city-county relief tax and the local school support tax were sunset because these taxes related the the decrease in the ad valorem tax. He stated the gaming fees do not relate to the ad valorem tax decrease.

Senator Raggio stated all of these matters were sunset so they could be re-examined in two years after the constitutional amendment to classify property is passed. Assembly Bill No. 134 was proposed to augment the school fund budget.

Senator Don Ashworth moved that Assembly Bill No. 134 be amended to delete the sunset provisions on both fees, and be approved.

Senator Kosinski seconded the motion.

The motion carried.

SENATE JOINT RESOLUTION NO. 21 (Exhibit I)

The chairman noted Section 1.1 of Senate Joint Resolution No. 21 should be deleted because the issue of this section has been covered in Assembly Joint Resolution No. 27.

Senator Kosinski disagreed with processing Senate Joint Resolution No. 21 before studying the entire issue thoroughly. He felt fundamental decisions needed to be made.

Senator Raggio stated time was short and a time-consuming study could not be made. The chairman suggested setting up an interim committee to study the issue.

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Mr. Bob Warren, representing the Nevada Mining Association, stated his organization is in the process of completing a study which conflicts with the study made by the Department of Taxation. The Department of Taxation has conceded there were errors in its report. The Nevada Mining Association report will be completed next week.

Senator Glaser moved that Senate Joint Resolution No. 21 be amended to delete Section 1.1 dealing with the classification of residential property, and be approved.

Senator Raggio seconded the motion.

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

Senator Kosinski explained for the record he voted against the bill because he felt there was not enough information available on the issue.

The chairman asked for consideration on Senate Bill No. 222.

Senator Kosinski moved that Senate Bill No. 222 be indefinitely postponed.

Senator Getto seconded the motion.

The motion carried. (Senator Don Ashworth voted "No".)

The chairman asked for consideration on Senate Bill No. 373.

Senator Getto moved that Senate Bill No. 373 be indefinitely postponed.

Senator Glaser seconded the motion.

The motion carried. (Senator Kosinski did not vote.)

The chairman asked for consideration on Senate Bill No. 428. Senator Don Ashworth stated this bill should be held to see

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the outcome of Senate Bill No. 154. He did not feel Senate Bill No. 154 would be passed by the Assembly.

Senator Raggio stated Senate Bill No. 428 would use General Fund monies to finance highway improvements. General Fund revenues are limited now without this additional burden.

Senator Glaser moved that Senate Bill No. 428 be indefinitely postponed.

Senator Getto seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 15.

Senator Glaser moved that Senate Bill No. 15 be indefinitely postponed.

Senator Kosinski seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 162. He noted a bill providing exemptions for prosthetic devices only was being drafted.

Mr. Shorr stated there would be a fiscal impact of \$20,000 to \$30,000 per year by exempting prosthetic devices only. The fiscal impact was based on the increased sales and use tax.

The chairman stated most of these exemptions are covered by insurance or Medicare.

Senator Don Ashworth moved that Senate Bill No. 162 be indefinitely postponed.

Senator Glaser seconded the motion.

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

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The chairman asked for consideration on Senate Bill No. 244. Mr. Shorr presented the fiscal impact of Senate Bill No. 244 and an explanation of how the tax relief program will affect the senior citizens program. (See Exhibit J.)

Senator Kosinski asked whether money had been allocated in the Governor's budget for this program. Mr. Shorr stated money had been allocated.

Senator Don Ashworth moved that Senate Bill No. 244 be approved. (See Exhibit K.)

Senator Getto seconded the motion.

The motion carried.

The chairman asked for consideration on Assembly Bill No. 177. He asked Ms. Marie Feeney, representing the Clark County Assessor's office, for suggested amendments to this bill.

Ms. Feeney suggested amending the bill to require the assessors office to mail affidavits each year to all individual exemptees, including widows, orphans, the blind, and veterans. This procedure would enable the assessors office to maintain accurate records. She also suggested amending paragraph five on page two to read, "After the initial claim, no further claim need by filed with the county assessor. The assessor in each county will mail to each claimant, on or before July 1 of each year, an affidavit which enables the claimant to contine the exemption and to indicate how the exemption is to be applied. The affidavit must contain affirmation that the claimant still meets the requirements of the tax exemption. The claimant must return the signed affidavit to the assessor no later than the first Monday of August of the fiscal year that the taxes become due. Failure to return the signed affidavit by this date will result in the claimant's loss of exemption for that fiscal year." Ms. Feeney stated the claimant should be required to immediately notify the assessor when the property is sold or the claimant ceases to qualify for the exemption. A lien will be assessed against the property and back taxes will be collected if the claimant continues the exemption after he becomes ineligible.

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Senator Raggio moved that Assembly Bill No. 177 be amended to apply to all persons who are claiming exemptions from property taxes as well as being amended to include the Ms. Feeney's suggestions, and be approved. (See Exhibit L.)

Senator Don Ashworth seconded the motion.

The motion carried.

Senator Kosinski asked the chairman to ascertain whether NRS Chapter 371.104 would be covered by the amendments.

The chairman asked for consideration on Senate Bill No. 17.

Senator Glaser moved that Senate Bill No. 17 be indefinitely postponed.

Senator Raggio seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 117.

Senator Raggio moved that Senate Bill No. 117 be indefinitely postponed.

Senator Getto seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 292. He noted the bill had received two conflict notices.

Senator Glaser moved that Senate Bill No. 292 be indefinitely postponed.

Senator Don Ashworth seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Joint Resolution No. 8.

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Senator Raggio moved that Senate Joint Resolution No. 8 be indefinitely postponed.

Senator Getto seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 66.

Senator Glaser moved that Senate Bill No. 66 be indefinitely postponed.

Senator Don Ashworth seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 275.

Senator Glaser moved that Senate Bill No. 275 be indefinitely postponed.

Senator Don Ashworth seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 289.

Senator Don Ashworth moved that Senate Bill No. 289 be indefinitely postponed.

Senator Glaser seconded the motion.

The motion carried.

The chairman asked for consideration on Senate Bill No. 303.

Senator Don Ashworth moved that Senate Bill No. 303 be indefinitely postponed.

Senator Getto seconded the motion.

The motion carried.

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The chairman asked for consideration on Senate Bill No. 115.

Senator Getto moved that Senate Bill No. 115 be indefinitely postponed.

Senator Don Ashworth seconded the motion.

The motion carried.

There being no further business, the meeting adjourned at 3:39 p.m.

Respectfully submitted by:

Colleen Crum

Colleen Crum, Secretary

APPROVED BY:

Keith Ashworth
Senator Keith Ashworth, Chairman

DATE: May 11, 1981

SENATE AGENDA

EXHIBIT A

COMMITTEE MEETINGS

Amended 5/6/81

Committee on TAXATION, Room 213

Day Thursday, Date May 7, 1981, Time 2:00 p.m.

AMENDED AGENDA

WORK SESSION

All bills which have been heard but no action taken, and plans for bills which have not been heard will be discussed.

Take vote on S. B. No. 80

S. B. No. 80--Provides for increases in certain fees of department of motor vehicles.

ATTENDANCE ROSTER FORM

COMMITTEE MEETINGS

SENATE COMMITTEE ON TAXATION

EXHIBIT B

DATE: May 7, 1981

PLEASE PRINT NAME	PLEASE PRINT ORGANIZATION & ADDRESS	PLEASE PRINT TELEPHONE
SHARON P. ALAMO	DMU - DCD	5360
Ray Otsuaki	Sierra Pacific Power - Legal Dept	789-4850
Giff Phillips	Treasurer, Sierra Pacific	789-4587

Library Note:

Exhibit C

It appears Senate Bill 88 was attached to this set of minutes and not Senate Bill 80.

Research Library
December 2014

S. B. 88

SENATE BILL NO. 88—COMMITTEE ON
GOVERNMENT AFFAIRS

JANUARY 27, 1981

Referred to Committee on Government Affairs

SUMMARY—Clarifies requirements for reporting campaign contributions and expenses. (BDR 24-126)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT relating to election campaign practices; clarifying requirements for reporting campaign contributions and expenses; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

- 1 SECTION 1. Chapter 294A of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 4, inclusive, of this act.
3 SEC. 2. *As used in this chapter, unless the context otherwise requires,*
4 *the words and terms defined in NRS 294A.005, and in sections 3 and 4*
5 *of this act, have the meanings ascribed to them in those sections.*
6 SEC. 3. *“Campaign expenses” means all expenditures contracted for*
7 *or made for advertising on television, radio, billboards, posters and in*
8 *newspapers, and all other expenditures contracted for or made to*
9 *further directly the campaign for election of the candidate.*
10 SEC. 4. *“Contribution” means a gift, subscription, pléde, loan, con-*
11 *veyance, deposit, payment, transfer or distribution of money or of any-*
12 *thing of value, and includes the payment by any person other than a*
13 *candidate of compensation for the personal services of another person*
14 *which are rendered to a candidate without charge to the candidate.*
15 SEC. 5. NRS 294A.005 is hereby amended to read as follows:
16 294A.005 **[For the purposes of this chapter, “candidate” includes]**
17 **“Candidate” means any person:**
18 1. Who files a declaration of candidacy;
19 2. Who files an acceptance of candidacy; or
20 3. Whose name appears on an official ballot at any election.
21 SEC. 6. NRS 294A.010 is hereby amended to read as follows:
22 294A.010 1. Every candidate for state, district, county, city or

Senate Bill No. 88 (cont'd)

— 2 —

1 township office at a [recall, special,] primary or general election shall,
2 not later than:

3 (a) Fifteen days after the primary election if the candidate wins or
4 30 days after the primary election if he loses, for the [remaining]
5 period from January 1 of the year of the election up to the primary
6 election;

7 (b) Fifteen days before the general election, for the period from the
8 primary election up to 20 days before the general election; and

9 (c) Thirty days after the general election, for the remaining period
10 up to the general election,

11 report the total amount of [all of] his campaign contributions on affi-
12 davit forms [to be] designed and provided by the secretary of state.

13 2. Except as provided in subsection 3, every candidate for a dis-
14 trict office at a special election shall, not later than:

15 (a) Fifteen days before the special election, for the period from his
16 nomination up to 20 days before the special election; and

17 (b) Thirty days after the special election, for the remaining period
18 up to the special election,

19 report the total amount of his campaign contributions on affidavit forms
20 designed and provided by the secretary of state.

21 3. Every candidate for state, district, county, city or township office
22 at a special election to determine whether a public officer shall be
23 recalled shall report the total amount of his campaign contributions on
24 affidavit forms designed and provided by the secretary of state 30 days
25 after the special election, for the period from the filing of the notice
26 of intent to circulate the recall petition up to the special election.

27 4. Reports of campaign contributions [shall] must be filed with the
28 officer with whom [he] the candidate filed [his] the declaration of
29 candidacy or acceptance of candidacy. A candidate may mail [his] the
30 report to that officer by certified mail. If certified mail is used, the date
31 of mailing shall be deemed the date of filing.

32 [3.] 5. Every county clerk who receives from candidates for legis-
33 lative or judicial office reports of campaign contributions pursuant to
34 subsection 2 shall file a copy of each report with the secretary of state.

35 [4.] 6. Each contribution, whether from a natural person, asso-
36 ciation or corporation, in excess of \$500, must be separately identified
37 with the name and address of the contributor and the date of the con-
38 tribution, tabulated and reported on the affidavit report form provided
39 by the secretary of state.

40 [5.] 5. As used in this section, "contribution" means a gift, subscrip-
41 tion, pledge, loan, conveyance, deposit, payment, transfer or distribution
42 of money, and includes the payment by any person other than a candi-
43 date, of compensation for the personal services of another person which
44 are rendered to a candidate without charge to the candidate.

45 [6.] 7. Any candidate who willfully violates any of the provisions
46 of this section is guilty of a gross misdemeanor.

47 SEC. 7. NRS 294A.020 is hereby amended to read as follows:

48 294A.020 1. Every candidate for state, district, county, city or
49 township office at a [recall, special,] primary or general election shall,
50 not later than:

Senate Bill No. 88 (cont'd)

1 (a) Fifteen days after the primary election if the candidate wins or
2 30 days after the primary election if he loses, for the [remaining] period
3 from January 1 of the year of the election up to the primary election;
4 (b) Fifteen days before the general election, for the period from the
5 primary election up to 20 days before the general election; and
6 (c) Thirty days after the general election, for the remaining period
7 up to the general election,
8 report his campaign expenses on affidavit forms [to be] designed and
9 provided by the secretary of state.
10 2. Except as provided in subsection 3, every candidate for a district
11 office at a special election shall, not later than:
12 (a) Fifteen days before the special election, for the period from his
13 nomination up to 20 days before the special election; and
14 (b) Thirty days after the special election, for the remaining period
15 up to the special election,
16 report his campaign expenses on affidavit forms designed and provided
17 by the secretary of state.
18 3. Every candidate for state, district, county, city or township office
19 at a special election to determine whether a public officer shall be
20 recalled shall report his campaign expenses on affidavit forms designed
21 and provided by the secretary of state 30 days after the special election,
22 for the period from the filing of the notice of intent to circulate the
23 recall petition up to the special election.
24 4. Reports of campaign expenses must be filed with the officer with
25 whom [he] the candidate filed [his] the declaration of candidacy or
26 acceptance of candidacy. A candidate may mail [his] the report to that
27 officer by certified mail. If certified mail is used, the date of mailing
28 shall be deemed the date of filing.
29 [3.] 5. County clerks who receive from candidates for legislative
30 or judicial office reports of campaign expenses pursuant to subsection
31 2 shall file a copy of each report with the secretary of state.
32 [4.] 6. Any candidate who willfully violates any of the provisions
33 of this section is guilty of a gross misdemeanor.
34 Sec. 8. NRS 293.031 is hereby repealed.

SUGGESTED AMENDMENT TO SB80

The following amended fee schedule is suggested based on the criteria of increasing the fees \$50,000 to \$100,000 over the actual budget. FY 82-83 was used as the base budget because FY 81-82 is the double renewal which occurs once each four years. It is not typical in volume or cost as compared to the other three years in the four year renewal cycle.

PROPOSED FEES TYPES OF LICENSES	SUGGESTED AMENDMENT FOR PROPOSED FEES*	ANTICIPATED 81-82 VOLUME	FEES GENERATED	ANTICIPATED 82-83 VOLUME	FEES GENERATED
Original license (70 yrs.)	3	835	2,505	880	2,640
Original license	9	72,841	655,569	76,744	690,696
Renewal (70 yrs.)	3	11,338	34,014	7,665	22,995
Renewal	7	194,812	1,363,684	131,702	921,914
Duplicate/Change	3	92,769	278,307	97,778	293,334
Motorcycle Endorsement	3	6,633	19,899	6,991	20,973
Reinstatement	8	3,310	26,480	3,488	27,904
I.D. Card Original	9	3,291	29,619	3,468	31,212
I.D. Card Original (70 yrs.)	3	128	384	134	402
I.D. Card (Duplicate)	3	530	1,590	558	1,674
TOTAL		386,487	2,412,051	329,408	2,013,744

	FY 81-82	FY 82-83	+ OR - BUDGET	
			81-82	82-83
DRIVER'S LICENSE DIVISION BUDGET	2,003,132	1,914,130		
REVENUE GENERATED WITH CURRENT FEES	1,885,614	1,532,606	-117,518	-381,524
REVENUE GENERATED WITH AMENDMENT TO SB80	2,412,051	2,013,744	+408,919	+ 99,614

SB80 should be amended as follows:

483.410 1. For every driver's license, including a motorcycle driver's license, issued and service performed the following fees must be charged:

- A license issued to a person 70 years of age or older.....\$2
- [A] An original license issued to any other person[5] 8
- A renewal license issued to any other person..... 6
- Reinstatement of a license after suspension, revocation or cancellation.....[5] 8
- A duplicate license, new photograph, change of name, change of address or any combination.....[1] 2

2. For every motorcycle endorsement to a driver's license a \$2 fee must be charged.

3. The increase in fees authorized by NRS 483.347 must be paid in addition to the fees charged pursuant to subsections 1 and 2.

* Each fee includes a \$1 photo license fee except the reinstatement fee.



EXHIBIT E

DEPARTMENT OF MOTOR VEHICLES

555 WRIGHT WAY

CARSON CITY, NEVADA 89711

DRIVER'S LICENSE DIVISION

May 7, 1981

TO: SENATE TAXATION COMMITTEE
FROM: SHARON P. ALCAMO, CHIEF, DRIVER'S LICENSE DIVISION
SUBJECT: COST OF PRODUCING A LICENSE

The direct cost of producing a license is \$6.59 per license; the combined indirect and direct costs of producing one are \$7.40.

The following is a description of the method as well as the actual figures used in computing the cost. It is based on fiscal year 1979-80 and addresses the following three areas:

- I. Total of all direct and indirect costs associated with the administration of the Driver's License Division during fiscal year 1979-80.
- II. Percentage of time and resources allocated to the issuance of driver's licenses and other Divisional responsibilities.
- III. Total number of licenses issued for all classes including originals, renewals, duplicates, changes, and identification cards for fiscal year 1979-80.

I. DIRECT AND INDIRECT COSTS:

DIVISION/SERVICE PROVIDED/PERSON	% DLD	ANNUAL SALARY/COST	INDIRECT COST FOR DLD	DIRECT COST FOR DLD
A. Driver's License Division Budget (FY 1979-80)	100%	1,618,486		1,618,486
B. Director's Office				
Director	12%	36,925	4,431	
Secretary	10%	16,796	1,679	
Deputy Director	10%	24,793	2,479	
Deputy Director's Secretary	10%	15,345	1,534	
Assistant to the Director	15%	26,638	3,995	
Hearings Officer	90%	25,424	22,881	
Hearings Officer's Secretary	90%	14,032	12,628	

DIVISION/SERVICE PROVIDED/PERSON	% DLD	ANNUAL SALARY/COST	INDIRECT COST FOR DLD	DIRECT COST FOR DLD
Deputy Attorney General Northern	30%	27,170	8,151	
Deputy Attorney General Southern	30%	27,958	8,387	
Legal Secretary	70%	15,345	10,741	
Personnel Officer	20%	26,638	5,327	
Training Officer	20%	22,114	4,422	
Personnel Technician	15%	16,796	2,519	
Personnel Clerk	15%	11,763	1,764	
C. Administrative Services Division (Driver's License Division costs)				
Salaries			56,962	
Operating (Space, Telephone, Mail, etc.)				210,716
D. Automation Division (Driver's License Division costs)				
Salaries			108,302	
Computer Facility (including storage)				125,000
Raytheon Mini-Computer Hardware				99,950
Microwave				4,000
Phone lines				1,100
Microfiche				24,000
Printed Forms				3,605
		TOTAL	256,202	2,086,867

II. PERCENTAGE ALLOCATION:

The following is a breakdown by section of the percentage of staffing, money, and resources allocated to the issuance of driver's licenses versus other Divisional responsibilities.

SECTION	PERCENT ALLOCATION OF RESOURCE	
	DRIVER'S LICENSE ISSUANCE	OTHER RESPONSIBILITIES
Division Administration	1%	1%
Examining Bureau	67%	
Special Programs Bureau		1%
License Withdrawal Section		7%
Safety Responsibility Section		10%
Documents Section	7%	6%
TOTAL PERCENTAGE ALLOCATION	75%	25%

III. TOTAL TRANSACTIONS:

The total number of driver's licenses and identification cards for FY 1979-80 were as follows:

Originals	59,715
Renewals	71,809
Duplicates	4,539
Changes	74,178
Endorsements	5,689
Instruction Permits	14,699
Original Identification Cards	5,919
Duplicate Identification Cards	57
Changed Identification Cards	910
TOTAL TRANSACTIONS	237,515

<u>(I) TOTAL DIRECT COST</u>	<u>(II) % DRIVER'S LICENSE ISSUANCE</u>	<u>(III) TOTAL TRANSACTIONS</u>	<u>AVERAGE COST PER LICENSE</u>
\$2,086,867	X .75	÷ 237,515	= \$6.59

<u>(I) TOTAL DIRECT AND INDIRECT COST</u>	<u>(II) % DRIVER'S LICENSE ISSUANCE</u>	<u>(III) TOTAL TRANSACTIONS</u>	<u>AVERAGE COST PER LICENSE</u>
\$2,343,069	X .75	÷ 237,515	= \$7.40

As previously stated, the cost of producing a license is based on FY 79-80. This fiscal year was chosen because it was the most current year from which we could take the actual cost of operating as well as the actual activity which occurred. However, for each subsequent year a minimum of at least %12 inflationary cost should be added. It would increase the cost as follows:

<u>YEAR</u>	<u>FEE</u>
1980-81	\$ 8.29
1981-82	9.28
1982-83	10.39



DEPARTMENT OF MOTOR VEHICLES

555 WRIGHT WAY

CARSON CITY, NEVADA 89711
DRIVER'S LICENSE DIVISION

May 7, 1981

TO: SENATE TAXATION COMMITTEE
FROM: SHARON P. ALCAMO, CHIEF, DRIVER'S LICENSE DIVISION
SUBJECT: NATIONAL DRIVER'S LICENSE FEES AND TERMS OF LICENSES
FIFTY (50) STATES AND THE DISTRICT OF COLUMBIA

The national average fee charged for a driver's license is:

Original \$ 9.90 per license*
Renewal 8.79 per license*
Duplicate 2.31 per license
Reinstatement - 14.35 (Average for the 26 states which charge
reinstatement fees.)

*In order to calculate the national fee average, we prorated the fee based on a four year term of license to make it consistent with Nevada.

The following is an individual breakdown by state of the fees and terms of license:

STATE	ORIGINAL	PRORATED	RENEWAL	PRORATED	DUPLICATE	TERM OF LICENSE	REINSTATEMENT
Alabama	\$ 10.00	\$	\$ 10.00	\$	\$ 1.50	4 years	\$ 25.00
Alaska	5.00	4.00	5.00	4.00	2.00	5 years	5.00
Arizona	5.00	6.68	5.00	6.68	4.00	3 years	10.00
Arkansas	13.00		13.00		2.00	4 years	-0-
California	3.25		3.25		1.25	4 years	6.00
Colorado	5.50		5.50		5.00	4 years	20.00
Connecticut	7.50		21.00		3.00	4 years	10.00
Delaware	10.00		10.00		2.00	4 years	15.00
Dist. of Columbia	12.00		12.00		2.00	4 years	10.00
Florida	9.50		6.50		2.00	4 years	25.00
Georgia	6.50		6.50		1.50	4 years	10.00
Hawaii	4.00		4.00		1.00	4 years	-0-
Idaho	7.00	9.33	7.00	9.33	3.00	3 years	-0-
Illinois	8.00	10.66	8.00	10.66	3.00	3 years	8.00
Indiana	6.00		6.00		3.00	4 years	-0-
Iowa	10.00		10.00		2.00	4 years	15.00
Kansas	6.00		6.00		1.00	4 years	-0-
Kentucky	4.00	8.00	4.00	8.00	2.00	2 years	5.00
Louisiana	3.50	7.00	3.50	7.00	1.50	2 years	15.00
Maine	10.00		10.00		2.00	4 years	10.00
Maryland	15.00		6.00		6.00	4 years	-0-
Massachusetts	13.00		10.00		3.50	4 years	-0-
Michigan	7.50		6.00		1.50	4 years	-0-
Minnesota	10.50		10.50		2.00	4 years	2.50
Mississippi	5.00	10.00	5.25	10.50	1.25	2 years	-0-

STATE	ORIGINAL	PRORATED	RENEWAL	PRORATED	DUPLICATE	TERM OF LICENSE	REINSTATEMENT
Missouri	\$ 3.00	\$ 4.00	\$ 3.00	\$ 4.00	\$ 3.00	3 years	-0-
Montana	8.00		8.00		1.00	4 years	-0-
Nebraska	7.00		7.00		2.00	4 years	25.00
Nevada	6.00		6.00		2.00	4 years	5.00
New Hampshire	12.00		12.00		2.00	4 years	-0-
New Jersey	8.00	16.00	8.00	16.00	3.00	2 years	-0-
New Mexico	5.25	10.50	5.25	10.50	1.25	2 years	-0-
New York	13.00		8.00		3.00	4 years	-0-
North Carolina	4.00		4.00		1.00	4 years	15.00
North Dakota	8.00		8.00		1.00	4 years	8.00
Ohio	5.00		5.00		1.00	4 years	-0-
Oklahoma	9.00	18.00	7.00	14.00	2.00	2 years	25.00
Oregon	9.00		9.00		3.00	4 years	25.00
Pennsylvania	20.00		20.00		5.00	4 years	-0-
Rhode Island	13.00	26.00	8.00	16.00	1.00	2 years	-0-
South Carolina	4.00		4.00		4.00	4 years	-0-
South Dakota	6.00		6.00		3.00	4 years	25.00
Tennessee	6.00	12.00	6.00	12.00	2.00	2 years	-0-
Texas	7.00		7.00		1.00	4 years	-0-
Utah	5.00		5.00		3.00	4 years	-0-
Vermont	18.00	36.00	8.00	16.00	2.00	2 years	-0-
Virginia	9.00		9.00		3.00	4 years	25.00
Washington	10.00	20.00	7.00	14.00	3.50	2 years	10.00
West Virginia	5.00		5.00		1.00	4 years	-0-
Wisconsin	8.50	17.00	4.00	8.00	2.00	2 years	18.50
Wyoming	2.50		2.50		2.50	4 years	-0-

REVENUE ANALYSIS FOR INCREASE IN FEES

CURRENT FEES TYPES OF LICENSES	CURRENT FEES*	ANTICIPATED 81-82 VOLUME	FEES GENERATED	ANTICIPATED 82-83 VOLUME	FEES GENERATED
Original license (70 yrs.)	3	835	2,505	880	2,640
Original license	6	72,841	437,046	76,744	460,464
Renewal (70 yrs.) 5.5%	3	11,338	34,014	7,665	22,995
Renewal	6	194,812	1,168,872	131,702	790,212
Duplicate/Change	2	92,769	185,538	97,778	195,556
Motorcycle Endorsement	3	6,633	19,899	6,991	20,973
Reinstatement	5	3,310	16,550	3,488	17,440
I. D. Card Original	6	3,291	19,746	3,468	20,808
I. D. Card Original (70 yrs.)	3	128	384	134	402
I. D. Card (Duplicate)	2	530	1,060	558	1,116
TOTAL		386,487	\$1,885,614	329,408	\$1,532,606

PROPOSED FEES TYPES OF LICENSES	PROPOSED FEES*	ANTICIPATED 81-82 VOLUME	FEES GENERATED	ANTICIPATED 82-83 VOLUME	FEES GENERATED
Original license (70 yrs.)	3	835	2,505	880	2,640
Original license	12	72,841	874,092	76,744	920,928
Renewal (70 yrs.)	3	11,338	34,014	7,665	22,995
Renewal	10	194,812	1,948,120	131,702	1,317,020
Duplicate/Change	4	92,769	371,076	97,778	391,112
Motorcycle Endorsement	4	6,633	26,532	6,991	27,964
Reinstatement	20	3,310	66,200	3,488	69,760
I. D. Card Original	12	3,291	39,492	3,468	41,616
I. D. Card Original (70 yrs.)	3	128	384	134	402
I. D. Card (Duplicate)	4	530	2,120	558	2,232
TOTAL		386,487	\$3,364,535	329,408	\$2,796,669

	<u>FY 81-82</u>	<u>FY 82-83</u>	<u>TOTAL</u>
Anticipated Gross Revenue Generated By Increasing Fees	3,364,535	2,796,669	6,161,204
Anticipated Gross Revenue Generated - Current Fees	1,885,614	1,532,606	3,418,220
Anticipated Revenue Increase	1,478,921	1,264,063	2,742,984

* Each fee includes \$1 for the photo license fee except the reinstatement fee.

1157

ASSEMBLY ACTION	SENATE ACTION	Senate	AMENDMENT BLANK
Adopted <input type="checkbox"/>	Adopted <input type="checkbox"/>	AMENDMENTS to	Senate
Lost <input type="checkbox"/>	Lost <input type="checkbox"/>		Joint
Date:	Date:	Bill No. 69	Resolution No.
Initial:	Initial:	BDR 32-689	
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 N^o 836

Resolves conflicts with A.B. 43 and S.B. 114. No conflict with A.B. 162. Makes substantive changes.

Amend sec. 2, page 2, by deleting lines 20 and 21, and inserting:
"the provisions set forth as sections 2.3 and 2.6 of this act.

Sec. 2.3. "Taxable value" means:

Amend the bill as a whole by adding a new section designated section 2.6, following section 2, to read as follows:

"Sec. 2.6. 1. The owner of any property who believes that the full cash value of his property is less than the taxable value computed for the property in the current assessment year, may, before January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If the county board of equalization finds that the full cash value of the property is less than the taxable value computed for the property, the board shall adjust the factors applied to the property pursuant to NRS 361.227, particularly the rate of depreciation, to make the taxable value of the property correspond as closely as possible to its full cash value.

2. No appeal under this section may result in an increase in the taxable value of the property.

3. Property found to be obsolete must be listed on a separate roll and reappraised for each year while it is so listed."

Amend sec. 8, page 3, by deleting line 48 and inserting:

"(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those

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LCB File
Journal ✓
Engrossment
Bill

Drafted by: FWD:smc Date: 5-6-81

uses, the character of the terrain, and the uses of other land in the vicinity."

Amend sec. 8, page 4, by deleting lines 27 through 29, and inserting:

"committee on local governmental finance before they are used. Each county assessor shall adhere strictly to these standards and schedules."

Amend sec. 9, page 4, by deleting lines 38 and 39 and inserting:

"(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put."

Amend sec. 9, page 4, by deleting lines 44 and 45 and inserting:
"NRS 361.157 or 361.159 may be determined:

(a) By subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence; or

(b) By capitalizing the fair economic income expectancy."

Amend sec. 9, page 5, by deleting lines 12 through 21 and inserting:

"6. The Nevada tax commission shall by regulation establish:

(a) Standards for determining the cost of replacement of improvements and personal property of various kinds.

(b) Schedules of depreciation based on the estimated life of each kind of property. Depreciation must be determined according to the actual age of the improvements or other depreciable property.

fixed
The standards and schedules must be approved by the interim legislative committee on local governmental finance before they are used. Each county assessor shall adhere strictly to these standards and schedules."

Amend sec. 9, page 5, lines 23 and 24 by printing all italicized words in Roman type.

Amend sec. 17, page 13, line 18, by inserting after the period: "Every such appeal must be filed on or before May 15."

Amend sec. 20.5, page 20, line 39 by deleting "[such] the" and inserting "the".

Amend sec. 20.5, page 20, line 40 by deleting "[such] the" and inserting "the".

Amend sec. 20.5, page 20, line 49, by deleting "[shall be made" and inserting: "must be [made".

Amend sec. 20.5, page 20, line 50, by deleting "must be".

Amend sec. 20.5, page 21, line 4, by deleting "[shall be filed between" and inserting: "must be filed [between".

Amend sec. 20.5, page 21, line 10, by deleting "must be filed".

Amend sec. 20.5, page 21, by deleting line 13 and inserting: "6. [By not] Not later than May 25 of the assessment year or, if May 25 falls on a Saturday or Sunday or on a legal holiday, on the Monday or [Tuesday,] day other than Saturday, Sunday or a legal holiday, respectively, next following, the county assess-".

Amend sec. 20.5, page 21, line 40, by deleting "such" and inserting "that".

Amend sec. 27, page 24, by deleting lines 30 and 31, and inserting: "it exempt from [ad valorem property taxation between July 1 and the first Monday in September, inclusive, in any year,] taxation ad valorem, a lien".

Amend sec. 30.3, page 27, line 46, by deleting "100,000" and inserting: "30,000".

Amend sec. 30.3, page 27, line 47, by deleting "100,000." and inserting: "30,000."

*reworded
completes with
AB 4/3*

Amend sec. 31, page 28, by deleting lines 21 and 22, and inserting:
"family dwelling, a townhouse or a condominium, and its appurtenances."

Amend sec. 31.3, page 28, line 39, by deleting "made" and inserting
"completed".

Amend sec. 31.6, page 28, line 44, before "unsecured" by inserting
"secured or".

Amend sec. 39, page 31, line 19, by deleting "30," and inserting
"30.6,"

Exhibit G

THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL
MINUTES AND THE MICROFICHE.

Exhibit H

THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL
MINUTES AND THE MICROFICHE.

Exhibit I

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Exhibit J

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Exhibit K

THIS EXHIBIT IS MISSING FROM BOTH THE ORIGINAL
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Exhibit L

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MINUTES AND THE MICROFICHE.**