

Assembly

MINUTES OF MEETING - COMMITTEE ON TAXATION - ASSEMBLY 55TH
SESSION, MARCH 21ST, 1969.

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Present: Hafen, Young, Hilbrecht, Getto, Swackhamer, Smith
Tyson

Absent: Schouweiler, Espinoza

Guests: Ernest Newton, Nevada Taxpayers Association
Bill Hicks, Nevada Farm Bureau; Colonel Dick
Clymis, Colonel Bryan Hall; Civil Air Patrol;
Mr. Liston and Mr. Larson

The committee meeting was called to order by Chairman Hafen at
8:05 a.m.

AB-425 - Raises amount received by Civil Air Patrol from
motor vehicle fuel taxes.

A budget for the Civil Air Patrol for the year 1969 was pre-
sented and a copy given to the committee members.

This organization was created by an Act of Congress is composed
mainly of volunteers for search and rescue for aircraft. Due
to inflation more moneys are needed. The money that they receive
must be approved by the budget office.

It was noted that in the budget they are setting up a position of
full time office administrator. They stated that they have tried
to work with girls on a part-time basis, but they feel that now
they have to have somebody in the office to maintain it; some-
body other than a secretary.

The unrefunded fund each year is distributed to the county
airports on the basis of gas tax collected. This money is
used for improvements.

Their only source of income is from their share of the
aviation gas tax; have some from donations, membership dues,
and sale of junk equipment.

AJR-20 - Proposes to amend constitution to provide for assess-
ment of agricultural land according to value for agricultural
purposes only.

There was a discussion on the wording on Page 1, Line 18;
thought it might be changed to "highest agricultural use".

Mr. Hicks explained that the concept behind this would be so
that they would be able to keep from forcing good farm land
on the market to be sold..

It was suggested that a very fine progressive transaction tax
could eliminate these problems. It was stated that the State
of California, which is rapidly losing its farmland, have had
some reforms.

It was brought out that there is no bargaining position for
farm products. For this reason it is an industry where the

income has not risen in 15 years.

Mr. Hicks stated that we have all seen, and this is especially true in Reno, that there is some pretty valuable land that has been developed for houses where some land that Produces nothing has no development. He felt that if he could get this bill through two sessions of the Legislature and get it on the ballot that it would pass.

It was brought out that possibly 361.227 might take care of this.

It was also brought out that possibly AB-360 might take care of this problem if passed.

Mr. Swackhamer present.

SB-128 - Requires levy of school tax up to a certain level when requested by trustees of school district.

Mr. Liston and Mr. Larson present. They wished to reiterate that the school finance formula seeks to guarantee equal opportunity. It has been the intent of the Legislature that that funding be available to the districts.

AB-548 - Transfers responsibility for collection of revenue from motor vehicle fuel and lubricants from Nevada Tax Commission to Department of Motor Vehicles.

Mr. Newton wished to correct a statement made by him on March 19, 1969. He said that the appropriation to the Nevada Tax Commission from the highway fund for 1968 did not result in a reversion back to the highway fund. The reason for this was the Tax Commission asked the special session to appropriate more money and they suggested that he could get by by using all of the money available to them from every source.

AB-425 - Raises amount received by Civil Air Patrol from motor vehicle fuel taxes.

Young moved "do pass".

Discussion on the loss to the airports resulted; it was suggested that perhaps a percentage would be better than a flat fee. It was mentioned that some of the aviation people in the state would like to see the tax reduced from 4¢ to 2¢. It was felt that the airport consideration was more important than having a full-time administrator in C.A.P. Another point was brought up that it was more important to have the C.A.P. for the search and rescue work that they do and this was especially important because of the mountains.

Tyson seconded the motion.

All voted "yes" with the exception of Swackhamer and Hilbrecht. Do Pass on AB-425.

Smith excused.

SB-128 - Requires levy of school tax up to a certain level when requested by trustees of school district.

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Swackhamer moved "do pass".
Tyson seconded.
Motion carried unanimously.

SB-177 - Increases amount of fuel taxes paid by watercraft to be applied to recreational boating facilities.

Young moved "do pass".
Getto seconded.
Motion carried unanimously.

Smith returned.

AB-548 - Transfers responsibility for collection of revenue from motor vehicle fuel and lubricants from Nevada tax commission to department of motor vehicles.

Hilbrecht moved to "postpone indefinitely".
Young seconded.
All voted "yes" with the exception of Swackhamer.
Move to "postpone indefinitely" carried.

AB-455 - Makes technical amendments to motor vehicle fuel tax collection and distribution provisions.

Getto moved "do pass".
Motion carried unanimously.

AB-652 - Provides for local apportionment of certain taxes.

Tyson moved "do kill"
Hilbrecht seconded.
Motion carried unanimously.

On the agenda for Tuesday, March 25, 1969 will be AB-423 and AB-312.

Meeting adjourned.