

Assembly

MINUTES OF MEETING - COMMITTEE ON TAXATION - ASSEMBLY 55TH
SESSION, MARCH 26TH, 1969.

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

Absent: Schouweiler, Espinoza, Hilbrecht

Guests: Clark Russell; Dave Henry, Las Vegas; R. Nickson,
Tax Commission; Mr. Bowers; Gaming Commission;
Keith Campbell, Gaming Control Board.

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

There was a discussion about the third section and what it does.

AJR suggestions:

"livestock held for resale"

"exemption of household furnishings"

Passed unanimously.

"merchants inventory exemption"

Passed with Tyson and Smith opposed.

"cattle held for resale"

Passed unanimously.

AJR-14 - Proposes constitutional amendment to exempt inventories of merchants and household property from ad valorem property tax.

Swackhamer motioned "do pass" as amended
Motion carried unanimously.

AJR-25 - Proposes to amend constitution by permitting temporary exemptions from property tax for improvements.

Young moved to indefinitely postpone.
Smith seconded.
Motion carried unanimously.

AJR-28 - Proposes to amend Nevada constitution by providing temporary exemption from property tax for unimproved real property purchased by nonresidents for commercial purposes.

Smith moved to indefinitely postpone.
Tyson seconded.
Motion carried unanimously.

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

This can be done with AB-360

AB-192 - Provides a method for adjustment of property tax rates to meet constitutional limitations. ¹⁰⁵

Dave Henry spoke on the bill. He suggested that BDR 32-167 with the amendments is like BDR-32-1536.

The tax setting procedure now is that the local governments file budgets, have hearings; if it goes over the tax limits, the tax commission sets rates on our about May 1. If it goes over the \$5.00 limit, the tax commission has all kinds of difficulty in going over the budgets.

The proposed amendments would be: A detailed budget would be filed by March 10; last week in March public hearings would be held (not reviewed by tax commission at this time); the budgets are sent in; chairman calls all governing boards together face to face on April 14 and they have two days to set the tax rate and their decision must be unanimous. The county clerk keeps a record and the district attorneys give legal advice. If the \$5.00 rate is set, the county clerk notifies the tax commission. If they fail to set the rate in the allotted time, it goes to the tax commission; without public hearings the tax commission, having the final budgets, sets the rate.

Mr. Nickson of the tax commission indicated that the above would be a saving on the tax commission.

Smith motioned "do pass" AB-192 as amended.
Young seconded.
Passed unanimously.

AB-546 - Eliminates casino entertainment tax on admissions.

Ed Bowers of the Nevada Gaming Comm. gave some comments on this bill. The purpose is to exempt admissions only from casino entertainment tax. A problem rises in determining what is admissions. If the law is tight enough, admissions mean only a fee charged with admission to premises.

Keith Campbell suggested that he opposed the third amendment if it is amended to leave the word "admissions" in the law and exempt theaters. I feel it was the intent of the Legislature to include admissions. I personally feel that the commission has latitude to consider what is admissions and what is service charge.

Discussion was held regarding cover charges, auditing difficulties.

Young suggested getting the bill back with amendments and looking at it.

City budgets were discussed.

AJR-5 - Proposes constitutional amendment to add certain exemptions from taxation.
Page 1, lines 24,25; omit "while in the warehouse". Page 1, line 27, omit "of manufacturers".

Meeting adjourned.