

STATE OF NEVADA
DEPARTMENT OF STATE

**Constitutional Amendments and Other
Propositions To Be Voted Upon in State
of Nevada at General Election,
November 5, 1974**



Compiled by

WM. D. SWACKHAMER
SECRETARY OF STATE

**Constitutional Amendments and Other Propositions
To Be Voted Upon in State of Nevada at the General
Election, November 5, 1974**

I, WM. D. SWACKHAMER, the duly qualified and acting Secretary of State of the State of Nevada, do hereby certify that the following Constitutional Amendments and Other Propositions are to appear on the 1974 General Election Ballot:

**QUESTION NO. 1
Amendment to the Constitution**

Assembly Joint Resolution No. 10 of the 56th Session—File No. 76
File No. 96—57th Session

Shall—Assembly Joint Resolution proposing to amend section 2 of article 9 of the constitution of the State of Nevada, relating to finance and state debt, declaring public employees' retirement funds to be trust funds.

Resolved by the Assembly and the Senate of the State of Nevada, jointly, That section 2 of article 9 of the constitution of the State of Nevada be amended to read as follows:

[Section] Sec. 2. The legislature shall provide by law for an annual tax sufficient to defray the estimated expenses of the state for each fiscal year; and whenever the expenses of any year shall exceed the income, the legislature shall provide for levying a tax sufficient, with other sources of income, to pay the deficiency, as well as the estimated expenses of such ensuing year or two years. Any moneys paid for the purpose of providing compensation for industrial accidents and occupational diseases, and for administrative expenses incidental thereto, *and for the purpose of funding and administering a public employees' retirement system*, shall be segregated in proper accounts in the state treasury, and such moneys shall never be used for any other purposes, and they are hereby declared to be trust funds for the uses and purposes herein specified.—be approved?

Yes 60,649 ☐
No 12,952 ☐

Statements for the Printed Ballots and Voting Machines

The following language should appear on the printed ballots and voting machines:

Question No. 1.

Amendment to the Constitution.

Shall—Assembly Joint Resolution No. 10 of the 56th Session (1971), approved by the 57th Session (1973), proposing to amend Section 2 of Article 9 of the Nevada Constitution, relating to finance,

declaring public employees' retirement funds to be trust funds, be approved?

Yes 60,649 ☒
No 12,952 ☐

(Explanation of Question No. 1)

A majority vote of "yes" would amend the state constitution by providing that public employee retirement funds shall be segregated in the general treasury into a separate trust fund, and the money in that trust fund shall be used only for the purposes of funding and administering the public employees' retirement system. A majority vote of "no" would defeat the proposed amendment.

QUESTION NO. 2

Amendment to the Constitution

Senate Joint Resolution No. 7 of the 56th Session—File No. 75
File No. 77—57th Session

Shall—Senate Joint Resolution proposing to amend section 3 of article 9 of the constitution of the State of Nevada, relating to state indebtedness, by increasing the maximum allowance for the state public debt to 3 percent of the state's assessed valuation; and by providing a flexible method of determining such valuation.

Resolved by the Senate and Assembly of the State of Nevada, jointly, That section 3 of article 9 of the constitution of the State of Nevada be amended to read as follows:

Sec. 3. The state may contract public debts; but such debts shall never, in the aggregate, exclusive of interest, exceed the sum of **[one]** *three* percent of the assessed valuation of the state, as **[shown]** by the reports of the county assessors to the state controller, **[determined by the state controller in the manner provided by law,** except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein; and every such law shall provide for levying an annual tax sufficient to pay the interest semiannually, and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the state, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the state in time of war, ~~or~~, if hostilities be threatened, provide for the public defense.

The state, notwithstanding the foregoing limitations, may, pursuant to authority of the legislature, make and enter into any and all contracts necessary, expedient or advisable for the protection and

preservation of any of its property, or natural resources, or for the purposes of obtaining the benefits thereof, however arising and whether arising by or through any undertaking or project of the United States or by or through any treaty or compact between the states, or otherwise. The legislature may from time to time make such appropriations as may be necessary to carry out the obligations of the state under such contracts, and shall levy such tax as may be necessary to pay the same or carry them into effect.—be approved?

Yes 23,499 ☐

No 47,817 ☐

Statements for the Printed Ballots and Voting Machines

The following language should appear on the printed ballots and voting machines:

Question No. 2.

Amendment to the Constitution.

Shall—Senate Joint Resolution No. 7 of the 56th Session (1971), approved by the 57th Session (1973), proposing to amend Section 3 of Article 9 of the Nevada Constitution, relating to the state indebtedness, by increasing the maximum limit for the state public debt to three percent (3%) of the State's assessed valuation, and by providing a method of determining such valuation, be approved?

Yes 23,499 ☐

No 47,817 ☒

(Explanation of Question No. 2)

A majority vote of "yes" would raise the public debt limit from no more than one percent (1%) of the state's assessed valuation to no more than three percent (3%), and would further provide that the assessed valuation shall be determined by the State Controller utilizing reports made to the Nevada Tax Commission in the manner provided for by law. A "no" vote would defeat the amendment.

QUESTION NO. 3

Amendment to the Constitution

Assembly Joint Resolution No. 23 of the 56th Session—File No. 116
File No. 83—57th Session

Shall—Assembly Joint Resolution proposing to amend section 1 of article 10 of the constitution of the State of Nevada, relating to rates of assessment and taxation, by authorizing the legislature to make separate assessments of agricultural and open-space real property and to provide for tax recapture for such property when converted to a higer use.

Resolved by the Assembly and Senate of the State of Nevada, jointly, That section 1 of article 10 of the constitution of the State of Nevada be amended to read as follows:

Section 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and when patented, each patented mine shall be assessed at not less than five hundred dollars (\$500), except when one hundred dollars (\$100) in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds; shares of stock (except shares of stock in banking corporations), bonds, mortgages, notes, bank deposits, book accounts and credits, and securities and choses in action of like character are deemed to represent interest in property already assessed and taxed, either in Nevada or elsewhere, and shall be exempt. *Notwithstanding the provisions of this section, the legislature may constitute agricultural and open-space real property having a greater value for another use than that for which it is being used, as a separate class for taxation purposes and may provide a separate uniform plan for appraisal and valuation of such property for assessment purposes. If such plan is provided, the legislature shall also provide for retroactive assessment for a period of not less than 7 years when agricultural and open-space real property is converted to a higher use conforming to the use for which other nearby property is used.* Personal property which is moving in interstate commerce through or over the territory of the State of Nevada, or which was consigned to a warehouse, public or private, within the State of Nevada from outside the State of Nevada for storage in transit to a final destination outside the State of Nevada, whether specified when transportation begins or afterward, shall be deemed to have acquired no situs in Nevada for purposes of taxation and shall be exempt from taxation. Such property shall not be deprived of such exemption because while in the warehouse the property is assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged. The legislature may exempt motor vehicles from the provisions of the tax required by this section, and in lieu thereof, if such exemption is granted, shall provide for a uniform and equal rate of assessment and taxation of motor vehicles, which rate shall not exceed five cents on one dollar of assessed valuation. No inheritance or estate tax shall ever be levied, and there shall also be excepted such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes.—
be approved?

Yes 36 030 ☐
No 33 406 ☐

Statements for the Printed Ballots and Voting Machines

The following language should appear on the printed ballots and voting machines:

Question No. 3.

Amendment to the Constitution.

Shall—Assembly Joint Resolution No. 23 of the 56th Session (1971), approved by the 57th Session (1973), proposing to amend Section 1 of Article 10 of the Nevada Constitution, relating to rates

of assessment and taxation of property, to authorize the Legislature to classify agricultural and open-space real property separately for taxation purposes, and to provide for retroactive reassessment of such property when converted to a higher use, be approved?

Yes... 36,030 ☒
No... 33,406 ☐

(Explanation of Question No. 3)

Section 1 of Article 10 of the Nevada Constitution presently requires the Legislature to provide for a uniform rate of assessment and taxation on all property. Assembly Joint Resolution No. 23 would amend Section 1, Article 10, to authorize the Legislature to classify agricultural and open-space real property as a separate class for taxation purposes. Agricultural and open-space real property having a greater value for another use than that for which it is actually being used could, therefore, be taxed according to a separate uniform plan for appraisal and valuation. The amendment further provides that when agricultural and open-space real property is converted to a higher use conforming to the use for which other nearby property is used, the Legislature shall require at least seven (7) years retroactive assessment of taxes on the property, requiring the property owner to pay additional taxes at the standard assessment for that period based upon the higher use. A majority vote of "yes" would so amend the Nevada Constitution. A majority vote of "no" would defeat the proposed amendment.

(The words "voting machine" as used throughout, are meant to include punchcard voting devices.)

QUESTION NO. 4

Amendment to Sales and Use Tax Act

Assembly Bill No. 713

Chapter 376—Approved April 16, 1973

An Act relating to taxation; providing for the submission to the registered voters at the general election in 1974, of the question whether the Sales and Use Tax Act of 1955 should be amended to authorize the Nevada tax commission to impose a lesser penalty for failure to pay sales and use tax on time instead of the mandatory penalty of 10 percent of such tax.

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

SECTION 1. At the general election on November 5, 1974, a proposal shall be submitted to the registered voters of this state to amend the Sales and Use Tax Act, which was enacted by the 47th session of the legislature of the State of Nevada and approved by the governor in 1955, and subsequently approved by the people of this state at the general election held on November 6, 1956.

SEC. 2. At the time and in the manner provided by law, the secretary of state shall transmit the proposed act to the several county clerks, and

the county clerks shall cause it to be published and posted as provided by law.

SEC. 3. The proclamation and notice to the voters given by the county clerks pursuant to law shall be in substantially the following form:

Notice is hereby given that at the general election on November 5, 1974, a question will appear on the ballot for the adoption or rejection by the registered voters of the state of the following proposed act:

AN ACT to amend an act entitled "An Act to provide revenue for the State of Nevada; providing for sales and use taxes; providing for the manner of collection; defining certain terms; providing penalties for violation, and other matters properly relating thereto," approved March 29, 1955.

THE PEOPLE OF THE STATE OF NEVADA
DO ENACT AS FOLLOWS:

Section 1. The above-entitled act, being chapter 397, Statutes of Nevada 1955, at page 762, is hereby amended by amending section 97 thereof to read as follows:

Section 97. Any person who fails to pay any tax to the state or any amount of tax required to be collected and paid to the state, except amounts of determinations made by the tax commission under part 7 of this act, within the time required shall pay a penalty of *not more than* 10 percent of the tax or amount of the tax, *as determined by the tax commission*, in addition to the tax or amount of tax, plus interest at the rate of one-half of 1 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected became due and payable to the state until the date of payment.

Sec. 2. This act shall become effective on January 1, 1975.

SEC. 4. The ballot labels to be used on voting machines used in voting on the question shall be in substantially the following form:

Shall the Sales and Use Tax Act of 1955 be amended to allow the Nevada tax commission to impose a penalty of 10 percent or less if the tax is not paid on time, rather than the 10 percent penalty now mandatory as required by law?

YES..... NO.....

SEC. 5. The paper ballots to be used shall contain the question to be voted upon and an explanation in substantially the following form:

Shall—"An Act to amend an act entitled 'An Act to provide revenue for the State of Nevada; providing for sales and use taxes; providing for the manner of collection; defining certain terms; providing penalties for violation, and other matters properly relating thereto.' approved March 29, 1955."—be approved?

YES..... NO.....

(Explanation of the Question)

The proposed amendment to the Sales and Use Tax Act of 1955 would allow the Nevada tax commission to impose a penalty of 10

percent or less if a taxpayer failed to pay sales and use tax on time. The existing law requires a full 10 percent penalty. A "yes" vote is to make the lesser penalty available for imposition by the Nevada tax commission. A "no" vote retains the 10 percent mandatory penalty for failure to pay the sales and use tax on time.

SEC. 6. If a majority of the votes cast on the question is yes, the amendments to the Sales and Use Tax Act of 1955 shall become effective on January 1, 1975. If a majority of the votes cast on the question is no, the question shall have failed and the amendments to the Sales and Use Tax Act of 1955 shall not become effective.

SEC. 7. All general election laws not inconsistent with this act are applicable.

SEC. 8. Any informalities, omissions or defects in the content or making of the publications, proclamations or notices provided for in this act and by the general election laws under which this election is held shall be so construed as not to invalidate the adoption of the act by a majority of the registered voters, voting on the question if it can be ascertained with reasonable certainty from the official returns transmitted to the office of the secretary of state whether such amendments were adopted or rejected by a majority of such registered voters.

SEC. 9. NRS 372.505 is hereby amended to read as follows:

372.505 Any person who fails to pay any tax to the state or any amount of tax required to be collected and paid to the state, except amounts of determinations made by the tax commission under NRS 372.-400 to 372.455, inclusive, within the time required shall pay a penalty of *not more than* 10 percent of the tax or amount of the tax, *as determined by the commission*, in addition to the tax or amount of tax, plus interest at the rate of one-half of 1 percent per month, or fraction thereof, from the date on which the tax or the amount of tax required to be collected became due and payable to the state until the date of payment.

SEC. 10. Sections 1 to 8, inclusive, of this act shall become effective on July 1, 1973. Section 9 shall become effective on January 1, 1975, only if the question provided for in section 3 of this act is approved by the voters at the general election on November 5, 1974.—be approved?

Yes 39,350 ☐
No 32,370 ☐

Statements for the Printed Ballots and Voting Machines

Question No. 4.

Amendment to Sales and Use Tax Act.

Assembly Bill No. 713 of the 1973 Statutes of Nevada provides for different questions to be used for ballot labels on voting machines and for paper ballots.

(Form of Ballot Label)

The ballot labels to be used on voting machines used in voting on the question shall be in substantially the following form:

Shall—The Sales and Use Tax Act of 1955 be amended to allow the Nevada Tax Commission to impose a penalty of ten percent

(10%) or less if the tax is not paid on time, rather than the ten percent (10%) penalty now mandatory as required by law?

Yes. 39,350 ☒
No. 32,370 ☐

(Explanation of Question No. 4)

The proposed amendment to the Sales and Use Tax of 1955 would allow the Nevada Tax Commission to impose a penalty of ten percent (10%) or less if a taxpayer failed to pay sales and use tax on time. The existing law requires a full ten percent (10%) penalty. A "yes" vote is to make the lesser penalty available for imposition by the Nevada Tax Commission. A "no" vote retains the ten percent (10%) mandatory penalty for failure to pay the sales and use tax on time.

(Form of Paper Ballot)

The paper ballots to be used shall contain the question to be voted upon and an explanation in substantially the following form:

Shall—"An Act to amend an act entitled 'An Act to provide revenue for the State of Nevada; providing for sales and use taxes; providing for the manner of collection; defining certain terms; providing penalties for violation, and other matters properly relating thereto.' approved March 29, 1955."—be approved?

Yes. 39,350 ☐
No. 32,370 ☐

(Explanation of Question No. 4)

The proposed amendment to the Sales and Use Tax of 1955 would allow the Nevada Tax Commission to impose a penalty of ten percent (10%) or less if a taxpayer failed to pay sales and use tax on time. The existing law requires a full ten percent (10%) penalty. A "yes" vote is to make the lesser penalty available for imposition by the Nevada Tax Commission. A "no" vote retains the ten percent (10%) mandatory penalty for failure to pay the sales and use tax on time.

(End of Form of Ballot Label)

Section 293.253 of Nevada Revised Statutes places a duty upon the Secretary of State as well as upon the county clerks. NRS 293.253 provides:

293.253 Constitutional amendments and other questions; duties of secretary of state, county clerk; posting and publication.

1. The secretary of state shall provide each county clerk with copies of any proposed constitution, constitutional amendment or question which will appear on the general election ballot.

2. Whenever feasible, he shall provide such copies on or before the 1st Monday in August of the year in which such proposals will appear on the ballot. Copies of any additional proposals shall be provided as soon after their filing as feasible.

3. On or before the 4th Friday in October, each county clerk

shall post one such copy at each polling place in the county outside the limits of incorporated cities.

4. Each county clerk shall cause a copy of any such constitution, amendment or question to be published, in conspicuous display advertising format of not less than 10 column inches, in a newspaper of general circulation in the county three times at intervals of not less than 7 days, the first publication to be on or before the 1st Monday in October. If no such newspaper is published in the county, then such publication may be made in a newspaper of general circulation published in the nearest Nevada county.

5. When a copy is furnished by the secretary of state too late to be published at 7-day intervals, it shall be published three times at the longest intervals feasible in each county.

(Added to NRS by 1960, 250; A 1967, 846)

Pursuant to NRS 293.247, the Secretary of State as promulgated rules and regulations for the conduct of elections. Rules 66a and b read as follows:

66. a. Whenever any question is to be submitted to the vote of the people, it shall be printed upon the ballot in such manner as to enable the electors to vote "Yes" or "No" upon the question submitted in the manner provided by law. The words "Yes" and "No" separated by a lightface rule, with a square after each of the size prescribed by law, shall be printed upon the ballot after each question, with a brief statement of the purport of such question, in plain, ordinary language which may be readily understood by the ordinary lay person.

b. Before every question or constitutional amendment to be voted upon there shall be placed a number, to be designated by the Secretary of State, in boldface type not smaller than 24-point.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State, at my office in Carson City, Nevada, this 1st day of March, 1974.



Secretary of State

(SEAL)