STATE OF NEVADA
DEPARTMENT OF STATE

CARSON CITY, NEVADA

CHIEF DEPUTY
ABNER W. SEWELL
DEPUTY

May 3, 1979

TO: COUNTY CLERKS AND REGISTRAR OF VOTERS

FROM: WM. D. SWACKHAMER
Secretary of State

SUBJECT: Special election of June 5, 1979

Enclosed herewith you will find two certified copies of the Proclamation of the special election to be held on June 5th.

The statute requires you to post one certified copy of the Proclamation within your county, outside of incorporated cities not less than ten days before the date of the special election.

The original bill was amended to provide that the close of registration for the special election would be May 5th. An effort was made through the means of a press release to inform the public as there is no chance of publishing a notice of the close of registration.

293.253. Provides that you publish Statewide measures three times at intervals of not less than seven days. If you can get your first insertion in the week of May 14th, you should be O.K. If not, publish at the longest intervals possible. Spanish translations are included for the counties where they are required.

The original bill provided that no sample ballots be printed. The bill as passed requires that you provide sample ballots and makes provision for payment.

In the publishing and sample ballots you should print the entire text of the Proclamation - the question, the explanation and the arguments pro and con.

The question (Question No. 1) with its boxes for yes and no is all that is required to be printed on the ballot page assembly, but the explanation of the question must also be printed on paper ballots.

The bill provides that the Board of County Commissioners shall meet within three days after the Clerk has received the returns of the special election to canvass the vote.

All general election laws that are not inconsistent with the act and can be complied with are in full force and effect.

The Board of County Commissioners should submit a claim to the State Board of Examiners for repayment of the cost of the special election.

Where a municipal bond or other election was held with the same election on June 5th, the board should only submit a claim for that part of the cost attributable to Question No. 1.

The claim should be submitted to Howard E. Barrett, Clerk
State Board of Examiners
Blasdel Building - Room 205
State Capitol Complex
Carson City, Nevada 89710

I, Wm. D. Swackhamer, the duly elected, qualified and acting Secretary of State of the State of Nevada, do hereby certify that the following proclamation is to appear on the June 5th, 1979, special election ballot.

PROCLAMATION OF A SPECIAL ELECTION

QUESTION NO. 1

Notice is hereby given that on Tuesday, June 5, 1979, a special election will be held 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, as amended.

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 adding thereto a new section to be designated as section 56.2, which shall immediately follow section 56.1 and shall read as follows:

Section 56.2. 1. There are exempted from the taxes imposed by this act the gross receipts from sales and the storage, use or other consumption of food for human consumption.

2. "Food for human consumption" does not include:
(a) Alcoholic beverages.
(b) Pet foods.
(c) Tonics and vitamins.
(d) Prepared food intended for immediate consumption.

Section 2. Sections 22 to 33, inclusive, 39 to 47.1, inclusive, and 68 to 153.2, inclusive, of the above-entitled act, being chapter 397, Statutes of Nevada 1955, as amended, are hereby repealed.

Section 3. This act shall become effective on July 1, 1979. Section 1 of this act expires by limitation on June 30, 1981, if before that date the constitution of the State of Nevada is amended to limit the amount of general (ad valorem) taxes on real property to $1 for each $100 of full cash value, or to any lesser amount.

QUESTION NO. 1

Shall the Sales and Use Tax Act of 1955 be amended to exempt certain foods and restore administration of the tax to legislative control?

YES...../___/

NO ...../___/

EXPLANATION TO QUESTION NO. 1

If this proposal is adopted, the legislature has provided that the Local School Support Tax Law and the City-County Relief Tax Law will be amended to provide the same exemptions. All of these exemptions will automatically expire on June 30, 1981, if the constitutional limit on real property taxes is reduced before that date to 1 percent of full cash value or less.

ARGUMENT FOR PASSAGE

By removing the sales tax on the pruchase of food for future consumption, tax relief will be available to all citizens and will be especially helpful to low and fixed income persons who are being hurt the worst by inflation.

ARGUMENT AGAINST PASSAGE

The actual monetary savings the citizen will realize by removing the sales tax on food for future consumption, may not compensate for the possible loss of services necessitated by the loss of this tax revenue.

RESULTS OF SPECIAL ELECTION OF 1979

A special election was held on June 5th, 1979, proposing an amendment to the sales and use tax act of 1955 to exempt certain foods and restore the administration of the act to the legislature.

Counties	YES	NO
Carson City	2,385	729
Churchill	1,101	887
Clark	24,524	4,482
Douglas	2,476	685
Elko	1,834	1,253
Esmeralda	149	65
Eureka	129	88
Humboldt	551	611
Lander	273	259
Lincoln	448	166
Lyon	1,166	788
Mineral	414	798
Nye	946	310
Pershing	491	213
Storey	228	34
Washoe	24,542	5,539
White Pine	961	563
Totals	62,618	17,470

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