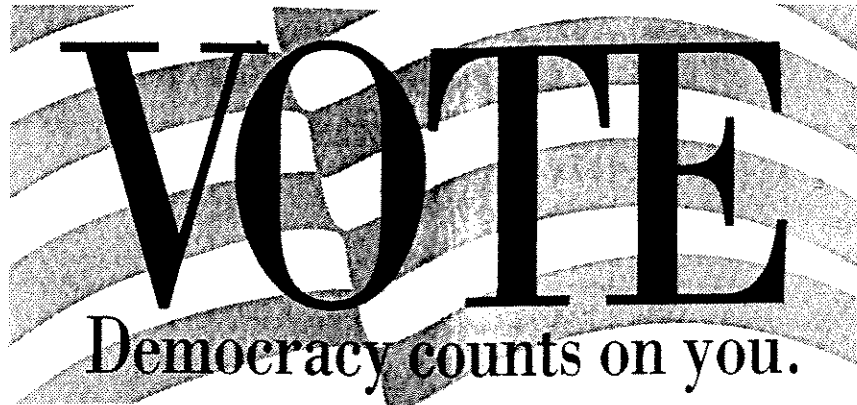


# **NEVADA BALLOT QUESTIONS 1990**



***Nevada's 1990 Voter Slogan***

**A compilation of ballot questions which will appear  
on the November 6, 1990, Nevada  
general election ballot**

**Issued by Secretary of State Frankie Sue Del Papa**

**NEVADA  
LEGISLATIVE COUNSEL BUREAU  
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Dear Fellow Nevadan:

This booklet has been compiled by the Office of the Secretary of State as a public service to provide you with the texts of state-wide ballot questions to be voted on at the November 6, 1990 general election.

You will find that each question contains a condensation of the question proposed, a short explanation of what the measure will do if it is approved, and arguments both for and against passage of the measure.

The ballot language for measures proposed by the Nevada Legislature has been drafted by the Legislative Counsel Bureau. The ballot language for measures proposed by initiative and referendum petition has been drafted by this office, upon consultation with the office of the Attorney General. Fiscal notes have been provided for all ballot questions by the Legislative Counsel Bureau, as required by law.

Thank you for taking the time to review this important information. I hope you will take the opportunity to have your say on these very important issues by voting in Nevada's 1990 elections.

Cordially,

A handwritten signature in cursive script that reads "Frankie Sue Del Papa".

**FRANKIE SUE DEL PAPA**  
Secretary of State

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\*The gap in sequence between Question 7 and Question 9 is due to there being seven questions and Question 9 that have qualified for the 1990 ballot. Question 9 is a proposed constitutional amendment which was approved by voters at the 1988 general election, and by law must be resubmitted at the 1990 general election for approval or disapproval by the voters.

# 1990 BALLOT QUESTIONS



## QUESTION NO. 1

### Amendment to the Constitution

Senate Joint Resolution No. 24 of the 64th Session

#### CONDENSATION (ballot question)

Shall the Nevada constitution be amended to authorize the Legislature to provide for the establishment of a family court as a division of the district court?

Yes 204,981 ☒  
No 105,338 ☐

#### EXPLANATION

District courts have general jurisdiction over most civil and criminal matters. In general, district court judges do not specialize in a particular area. They hear all cases filed in their courts. If this amendment is adopted, the Legislature would be authorized to establish a family court in each judicial district of the state and determine those matters which the family court could consider. The district judge of this court would specialize in domestic matters. If the Legislature establishes a family court, it would be required to establish which cases the court could hear, such as divorce, child support, child custody, adoption and the termination of parental rights. A "Yes" vote is a vote to amend the constitution to authorize the establishment of family courts. A "No" vote is a vote to disapprove the constitutional amendment.

#### ARGUMENT FOR PASSAGE

A family court authorized by this amendment would consolidate matters relating to the family, improved efficiency and shorten the time children must spend in the courtroom. Such a structure also should allow increased coordination between social agencies and the courts, reduce total court time and minimize the potential for conflicting court orders.

The establishment of a family court would speed up the handling of civil matters relating to families. Judges who serve in the family court would develop greater expertise in dealing with these matters.

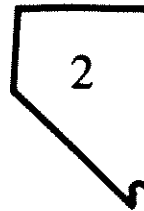
#### ARGUMENT AGAINST PASSAGE

The proposal, if approved, would allow the Legislature to establish a structure of family courts, which some judges oppose as inappropriate

regulation of the judicial system. The proposal also does not define the jurisdiction of family courts, but would allow the Legislature to make that determination.

#### FISCAL NOTE

**Financial Impact—Cannot Be Determined.** The proposal would allow the Legislature at some future date to establish a family court. Any adverse financial effect would be the cost of establishing the court determined by what action, if any, would be taken by a future Legislature. (Please see “Notes to Voters,” Note No. 2, on page 14.)



## QUESTION NO. 2

### Amendment to the Constitution

Assembly Joint Resolution No. 1 of the 64th Session

#### CONDENSATION (ballot question)

Shall the Nevada constitution be amended to allow the operation of charitable lotteries?

Yes 183,795 ☒  
No 128,707 ☐

#### EXPLANATION

The Nevada constitution prohibits lotteries or the sale of lottery tickets in this state. A “lottery” includes raffles and drawings. If the proposed amendment to the Nevada constitution is adopted, the Legislature would be able to authorize persons engaged in charitable or nonprofit activities to operate a lottery in the form of a raffle or drawing. All the proceeds of the lottery, less the expenses directly related to its operation, must be used to benefit charitable or nonprofit activities in this state. The Legislature would be authorized to regulate those lotteries. A charitable or nonprofit organization would be prohibited from employing or otherwise engaging any person to organize or operate its lottery for compensation. The state and its political subdivisions would still be prohibited from operating a lottery. A “Yes” vote is a vote to amend the constitution to authorize charitable lotteries. A “No” vote is a vote to disapprove the constitutional amendment.

### ARGUMENT FOR PASSAGE

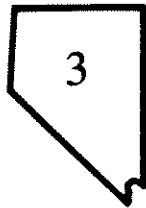
Fund-raising lotteries have been used for many years by charitable and nonprofit organizations in the state, though technically prohibited by the constitution. Passage of this proposal would legitimize the practice and authorize regulation to prevent abuses. The proceeds of any such lottery must only benefit charitable or nonprofit activities in the state. Prohibition of a government-operated lottery in Nevada would continue.

### ARGUMENT AGAINST PASSAGE

Regulation and control of such lotteries could be difficult. If charitable lotteries expanded too greatly, they could adversely affect gaming in Nevada.

### FISCAL NOTE

**Financial Impact—Cannot Be Determined.** Approval of this question would legalize activities that are already taking place in the state. The extent to which those activities would increase upon legalization and the effect that may have upon the revenue derived from the gaming industry in the state is unknown. (Please see “Notes to Voters,” Note No. 2, on page 14.)



## QUESTION NO. 3

### Proposal to Amend the Sales and Use Tax Act

Assembly Bill No. 737

#### CONDENSATION (ballot question)

Shall an exemption from the sales taxes be provided for textbooks sold throughout the University of Nevada System?

Yes... 172,662 ☒  
No... 139,660 ☐

#### EXPLANATION

The proposed amendment would exempt from sales taxes the sale of textbooks throughout the University of Nevada System. Currently, only textbooks sold at the University of Nevada, Reno, are exempt from the tax because that bookstore is operated by the school. Bookstores at the community colleges and the University of Nevada, Las Vegas, are under private

operation. Approval of this proposal would extend the exemption to bookstores at all colleges and universities in the system. A “Yes” vote is a vote to exempt from the sales taxes the sale of textbooks throughout the University of Nevada System. A “No” vote is a vote to maintain the sales taxes on those sales. If the proposal is adopted, the exemption would apply to all components of the sales tax. (Please see “Notes to Voters,” Note No. 1, on page 14.)

#### **ARGUMENT FOR PASSAGE**

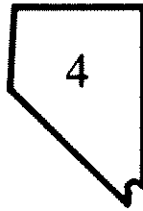
The University of Nevada, Reno, is the only school in the University of Nevada System where no sales tax is paid on the purchase of textbooks. The passage of this question would provide for equal treatment of all students enrolled in the state’s universities and community colleges by exempting from sales tax all textbooks sold within the system.

#### **ARGUMENT AGAINST PASSAGE**

Passage of this proposal would reduce sales tax revenues available to the state and local governments. Nevada should not add new exemptions from the sales tax.

#### **FISCAL NOTE**

**Financial Impact—Yes.** Approval of this question would result in a loss of revenue statewide of approximately \$157 thousand in the last half of fiscal year 1991 and approximately \$377 thousand in fiscal year 1992. The effect would continue based on student population growth and inflation every year thereafter. This compares to Nevada’s total estimated sales tax revenue for state and local governments of approximately \$855 million in fiscal year 1991. (Please see “Notes to Voters,” Note No. 2, on page 14.)



## QUESTION NO. 4

### Proposal to Amend the Sales and Use Tax Act

Senate Bill No. 416

#### CONDENSATION (ballot question)

Shall an exemption from sales and use taxes be provided for medallions made of gold, silver, platinum or nonprecious metals and bars made of gold, silver or platinum which are authorized by law to bear the state seal?

Yes... 87,922 ..... ☐  
No... 220,851 ..... ☒

#### EXPLANATION

The proposed amendment would exempt from sales and use taxes the sale, storage, use or other consumption of medallions made of gold, silver, platinum or nonprecious metals and bars made of gold, silver or platinum which are authorized by law to bear the state seal. A "Yes" vote is a vote to exempt such medallions and bars from the sales and use taxes. A "No" vote is a vote to maintain the sales and use taxes on such medallions and bars. If the proposal is adopted, the exemption would apply to all components of the sales and use taxes. (Please see "Notes to Voters," Note No. 1, on page 14.)

#### ARGUMENT FOR PASSAGE

An exemption from sales tax would make state-authorized medallions and bars more attractive to purchasers. This would allow these Nevada products to compete with tax-exempt medallions produced by other states. The sale of medallions and bars bearing the state seal also would generate royalties that would be used to fund the closing of dangerous abandoned mines.

#### ARGUMENT AGAINST PASSAGE

Nevada should not add new exemptions from the sales tax.

#### FISCAL NOTE

**Fiscal Impact—Cannot Be Determined.** The sales of medallions and bars as outlined in this proposal currently are not taking place in the State of Nevada. Therefore, any sales that would take place because of approval of the proposed exemption and the resulting royalties and loss of sales tax are unknown. (Please see "Notes to Voters," Note No. 2, on page 14.)





## QUESTION NO. 5

### Proposal to Issue Bonds for Parks and Wildlife

Senate Bill No. 189

#### CONDENSATION (ballot question)

Shall the State of Nevada be authorized to issue general obligation bonds in an amount of not more than \$47.2 million to improve park facilities, create new parks and project the state's wetlands and wildlife resources?

Yes 206,740 ☒  
No 126,722 ☐

#### EXPLANATION

If this proposal is approved, the State of Nevada would issue bonds in an amount of not more than \$47.2 million to protect and preserve natural resources in the state. Of the total bond issue, \$34.2 million would be allocated to the Division of State Parks of the State Department of Conservation and Natural Resources to plan new parks, acquire parkland and improve existing park facilities. Of this amount, \$13.3 million would be allocated to Clark County to develop a county regional wetlands park in the Las Vegas Wash and \$5 million would be allocated to Washoe County to develop county regional parks. The Department of Wildlife would also be allocated \$13 million to acquire and protect fish and wildlife habitats, to purchase water rights for wetlands, and to protect sensitive species. A "Yes" vote is a vote to approve the issuance of the bonds. A "No" vote is a vote to disapprove the issuance of the bonds.

#### ARGUMENT FOR PASSAGE

Issuance of these bonds is necessary to enhance and preserve Nevada's parklands and wildlife habitats. It has been 13 years since the last Parks and Wildlife Bond Issue. Since that time, Nevada's population has almost doubled, placing an increasing demand on Nevada's wildlife habitats, recreational facilities and sensitive species. Because of continuing population growth and development in the state, the opportunity to conserve park land and natural habitats may be lost if this proposal is not approved.

The money from the bonds would be used to create new state parks, improve existing state park facilities, and protect wildlife habitats. These areas would enhance the quality of life for Nevadans and provide more

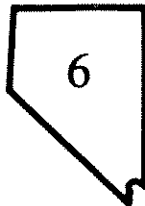
attractions for visitors. Additionally, funds allocated to develop a county regional wetlands park in the Las Vegas Wash and county regional parks in Washoe County would benefit the residents of Nevada's two largest urban areas and the state as a whole.

#### ARGUMENT AGAINST PASSAGE

Bonds are loans that must be repaid. Nevada should not commit such a large amount of tax dollars for this purpose.

#### FISCAL NOTE

**Financial Impact—Yes.** Approval of this proposal would allow the State of Nevada to incur a bond indebtedness of up to \$47.2 million which must be repaid, with interest, by public funds over several years. The exact financial effect in any given year will be determined by the timing and amounts of the bonds issued, the interest rates, and the method of repayment. If a statewide property tax is chosen to repay the bonds, a tax rate of up to 2.2¢ per \$100 of assessed value may be required. The required tax rate would decline over time as total state assessed value increases. A 2.2¢ tax rate on a \$100 thousand home is \$7.70 annually. If the bonds are not all sold immediately, but rather on an "as needed" basis, the estimated required property tax rate would probably not exceed 2.0¢ per \$100 of assessed value. (Please see "Notes to Voters," No. 2, on page 14.)



## QUESTION NO. 6

### Initiative to Enact a Corporate Tax for Educational Purposes

#### CONDENSATION (ballot question)

Shall the State of Nevada adopt a net profit tax and a franchise fee for corporations?

Yes 72,427 ☐  
No 241,949 ☒

#### EXPLANATION

If this proposal is approved, the State of Nevada would impose a tax on the net profits of every corporation organized or doing business for profit under the laws of this state. For a corporation whose net profit is between \$20,000

and \$120,000, the rate of the tax would be 8 percent of any profit over \$20,000. For a corporation whose net profit is over \$120,000, the rate of the tax would be 10 percent of any profit over \$120,000. In addition, every corporation doing business for profit would be required to pay an annual franchise fee of \$500. Gaming and mining corporations would be entitled to credits for additional taxes that they already pay. The money from the net profit tax and the franchise fee would be deposited in a fund that could only be used for education purposes as determined by the Legislature. A “Yes” vote is a vote to impose a net profit tax and franchise fee. A “No” vote is a vote to reject the tax and the fee.

#### **ARGUMENT FOR PASSAGE**

Nevada needs increased state revenue to improve the quality of education in our state, as well as to keep pace with a rapidly growing student population. Nevada currently ranks 46th in the nation on class size and 20th in the nation on teacher salaries. This proposal is to provide additional funding to improve the state’s school system.

Nevada is one of only five states without a tax on corporations. Rather than raising the property or sales taxes of all Nevadans, the proposal would tax a segment of the economy that is not contributing its share of state revenue. Many corporations operating in Nevada and other states earn income here, but pay corporate taxes to another state’s coffers. Although corporations and their employees directly benefit from our educational system, they are not currently paying their share of taxes to support this system.

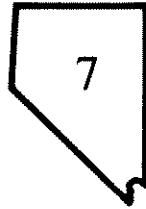
#### **ARGUMENT AGAINST PASSAGE**

This proposal could have a detrimental effect on efforts to diversify and expand our state’s economy. Nevada’s favorable tax structure for business gives the state an advantage in economic development over other states. This tax proposal would give Nevada one of the highest corporate taxes in the nation, which could discourage businesses from locating in Nevada.

The proposed tax could be passed on to all residents of the state. Nevadans could pay through higher consumer prices or through loss of jobs. The tax is discriminatory in that it is leveled only against corporations and no other type of business. It also imposes a franchise fee of \$500 on a corporation even if it made no profit in Nevada.

#### **FISCAL NOTE**

**Financial Impact—No.** The proposal, if approved, would generate sufficient revenue to cover the expenses of administration and is expected to generate significant revenues for the state. However, an accurate estimate of the amount of revenue would require knowing how individual corporations would react to specific parts of the proposal, which is unknown. (Please see “Notes to Voters,” Note No. 2, on page 14.)



## QUESTION NO. 7

### Referendum for Approval or Disapproval of a Statute

#### CONDENSATION (ballot question)

Shall the statute NRS 442.250, "Conditions under which abortion permitted," be approved?

Yes 200,645 ☒  
No 115,495 ☐

#### EXPLANATION

If this proposal is approved, NRS 442.250, the existing Nevada statute regulating abortion, will remain in effect and cannot be amended, repealed or otherwise changed, except by a direct vote of the people. If this proposal is disapproved, the existing statute will be void and of no effect, and the Legislature will then have to decide what, if any, law will replace it.

The existing statute permits a woman to have an abortion performed by a physician within 24 weeks after the commencement of the pregnancy. A physician may perform an abortion after 24 weeks only to preserve the life or health of the pregnant woman.

A "Yes" vote is a vote to approve the existing statute. A "No" vote is a vote to disapprove the existing statute.

#### ARGUMENT FOR PASSAGE

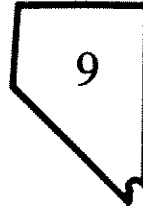
Abortion is a highly personal and private decision. It is argued that a woman should be free to make that decision without unreasonable governmental restriction or regulation. Some regulation is necessary to protect the health and safety of a pregnant woman. The existing statute provides that necessary protection. If abortion is not permitted, then women may seek illegal and potentially unsafe abortions.

#### ARGUMENT AGAINST PASSAGE

Abortion should not be legalized. It is argued that life begins at conception and the fetus is entitled to legal protection. The existing statute places the convenience of the pregnant woman above the protection of the fetus. There are other alternatives available to a pregnant woman who does not want to have a child.

**FISCAL NOTE**

**Financial Impact—No.** Approval of this proposal will affirm by referendum currently existing state law; therefore, it will have no financial impact. The financial impact of the defeat of this proposal, if any, is indeterminate.



**QUESTION NO. 9**

**An Initiative Relating to Taxation**

**CONDENSATION (ballot question)**

Shall the Nevada constitution be amended to prohibit a state personal income tax?

Yes 225,651 ☒  
No 86,361 ☐

**EXPLANATION**

Question 9 would, if passed, amend the Nevada constitution to prohibit the imposition of a personal income tax while affirming the Legislature's already existing authority to tax the income or revenues of businesses.

**ARGUMENT FOR PASSAGE**

The strongest protection against a state personal income tax is an amendment to the Nevada constitution, since the later repeal of a constitutional amendment would be a difficult and lengthy process. In addition to this protection, passage of Question 9 would reaffirm giving the Legislature the flexibility to impose income or revenue-based taxes on businesses in Nevada, if needed in the future. It does not create or impose any special tax, specify any particular form of taxation, or set any tax rate. Such decisions would be left to the separate actions of the Legislature or voters of Nevada, if and when they feel revenue and spending needs justify any such tax.

**ARGUMENT AGAINST PASSAGE**

Constitutions are supposed to be documents which provide broad policy guidelines rather than details of government functions. Article 10, section 1 of the Nevada constitution already permits only those taxes which "provide

by law for a uniform and equal rate of assessment and taxation.” Fairness in taxation is thus already ensured in the state constitution, and any tax which does not comply would be subject to being challenged and overturned in court. The details of tax planning should then be left to the people’s representatives who are charged with raising revenues adequate to ensure the functioning of the government, and who must have the flexibility to carry out this responsibility. Exceptions to the broad constitutional guidelines merely invite more and more exceptions in the future, making Nevada’s tax structure increasingly rigid and narrowly based.

#### FISCAL NOTE

**Financial Impact—No.** There currently is no personal income tax in the State of Nevada. Therefore, the approval of this proposal would not change any current or anticipated revenues to state and local government. (Please see “Notes to Voters,” Note No. 2, on page 14.)

## NOTES TO VOTERS

### NOTE NO. 1—

Ballot Questions 3 and 4 relate to Nevada's sales tax. It is important that you understand this tax and the process by which it may be changed. As noted below, only a portion of this tax may be changed by you, the voter.

Nevada's sales tax consists of three separate taxes levied at different rates on the sale and use of personal property in the state. The current total rate is 5.75 percent.

The tax includes:

Tax	Rate
1. The Sales and Use Tax.....	2 Percent
2. The Local School Support Tax.....	1.5 Percent
3. The City-County Relief Tax.....	<u>2.25</u> Percent
Total.....	5.75 Percent

The Sales and Use Tax may be amended or repealed only with the approval of the voters. The Local School Support Tax and the City-County Relief Tax may be amended or repealed by the legislature without the approval of the voters. For the questions on this ballot, however, the legislature has provided that the Local School Support Tax and the City-County Relief Tax will not be amended unless you approve the corresponding amendment to the Sales and Use Tax.

Depending on its population, each county is also authorized to impose an additional tax at a rate of not less than one-quarter of 1 percent nor more than one-half of 1 percent, subject to the approval of the voters in that county. These additional taxes have, in some counties, increased the rate of the sales tax above the rate imposed statewide.

### NOTE NO. 2—

Each ballot question includes a **FISCAL NOTE**. The fiscal note explains only the adverse effect on state and local governments (increased expenses or decreased revenues). Other financial information may be included in the **EXPLANATION, ARGUMENT FOR PASSAGE** or **ARGUMENT AGAINST PASSAGE**.

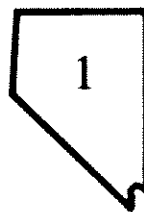
## LEGISLATIVE ENACTMENTS

On the following pages are measures passed by the Nevada Legislature which placed questions 1 through 5 on the 1990 general election ballot. Material in italics would, if approved by the voters, be new language added to the constitution or statutes. Material in brackets would, if approved by the voters, be deleted. The term “64th session” refers to the 1987 Nevada Legislature, where several of the questions originated. Each of these ballot questions were placed on the ballot by passage of the legislative measure:

- Question 1.....Senate Joint Resolution No. 24 (1987 Legislature)
- Question 2.....Assembly Joint Resolution No. 1 (1987 Legislature)
- Question 3.....Assembly Bill No. 737 (1989 Legislature)
- Question 4.....Senate Bill No. 416 (1989 Legislature)
- Question 5.....Senate Bill No. 189 (1989 Legislature)

Questions 1 and 2 would, if approved by the voters, change the Nevada Constitution. The Nevada Constitution requires that any proposed constitutional change must pass two sessions of the Nevada Legislature. The first two questions on the 1990 ballot were each introduced at the 1987 Legislature and approved by both the 1987 and the 1989 legislatures (the 64th and 65th sessions of the Nevada Legislature). Questions 3 and 4 would, if approved by the voters, amend Nevada’s statutes. This requires passage by one session of the Legislature before submission to the voters. Question 5 on the 1990 ballot was introduced at and approved by the 1989 Legislature (the 65th session of the Nevada Legislature).





Senate Joint Resolution No. 24

SENATE JOINT RESOLUTION—Proposing to amend section 6 of article 6 of the constitution of the State of Nevada to authorize the establishment of a family court.

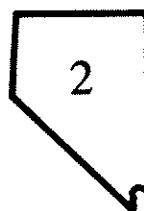
RESOLVED BY THE SENATE AND ASSEMBLY OF THE STATE OF NEVADA, JOINTLY, That section 6 of article 6 of the constitution of the State of Nevada be amended to read as follows:

Sec. 6. 1. The District Courts in the several Judicial Districts of this State [shall] have original jurisdiction in all cases excluded by law from the original jurisdiction of justices' courts. They [shall] also have final appellate jurisdiction in cases arising in Justices Courts [.] and such other inferior tribunals as may be established by law. The District Courts, and the Judges thereof [shall] have power to issue writs of Mandamus, Injunction, Quo-Warranto, Certiorari, and all other writs proper and necessary to the complete exercise of their jurisdiction , [;] and also [shall] have power to issue writs of Habeas Corpus on petition by, or on behalf of any person held in actual custody in their respective districts.

2. The legislature may provide by law for [referees] :

(a) *Referees* in district courts.

(b) *The establishment of a family court as a division of any district court and may prescribe its jurisdiction.*



Assembly Joint Resolution No. 1

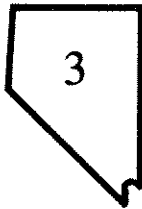
ASSEMBLY JOINT RESOLUTION—Proposing to amend the constitution of the State of Nevada to permit the operation of lotteries under certain circumstances.

RESOLVED BY THE ASSEMBLY AND SENATE OF THE STATE OF NEVADA, JOINTLY, That section 24 of article 4 of the constitution of the State of Nevada be amended to read as follows:

[Sec: 24. No lottery shall]

Sec. 24. 1. *Except as otherwise provided in subsection 2, no lottery may be authorized by this state, nor [shall the sale of] may lottery tickets be [allowed.] sold.*

2. *The State and the political subdivisions thereof shall not operate a lottery. The legislature may authorize persons engaged in charitable activities or activities not for profit to operate a lottery in the form of a raffle or drawing on their own behalf. All proceeds of the lottery, less expenses directly related to the operation of the lottery, must be used only to benefit charitable or nonprofit activities in this state. A charitable or nonprofit organization shall not employ or otherwise engage any person to organize or operate its lottery for compensation. The legislature may provide by law for the regulation of such lotteries.*



Assembly Bill No. 737

AN ACT relating to taxes on retail sales; providing for the submission to the voters of the question whether the Sales and Use Tax Act of 1955 should be amended to provide an exemption from the tax for textbooks sold in the University of Nevada System; contingently creating the same exemption from certain analogous taxes; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE  
AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** At the general election on November 6, 1990, a proposal must 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 must be in substantially the following form:

Notice is hereby given that at the general election on November 6, 1990, 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, 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 read as follows:

*Sec. 63.1. There are exempted from the taxes imposed by this act the gross receipts from the sale of textbooks within the University of Nevada System.*

Sec. 2. This act becomes effective on January 1, 1991.

Sec. 4. The ballot page assemblies and the paper ballots to be used in voting on the question must present the question in substantially the following form:

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by this act on the gross receipts from the sale of textbooks within the University of Nevada System?

Yes ☐ No ☐

Sec. 5. The explanation of the question which must appear on each paper ballot and sample ballot and in every publication and posting of notice of the question must be in substantially the following form:

(Explanation of Question)

The proposed amendment to the Sales and Use Tax Act of 1955 would exempt from the taxes imposed by this act the sale of textbooks within the University of Nevada System. 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 exemption.

Sec. 6. If a majority of the votes cast on the question is yes, the amendment to the Sales and Use Tax Act of 1955 becomes effective on January 1, 1991. If a majority of votes cast on the question is no, the question fails and the amendment to the Sales and Use Tax Act of 1955 does not become effective.

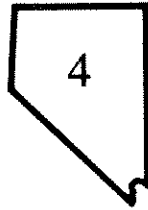
Sec. 7. All general election laws not inconsistent with this act are applicable.

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 must be so construed as not to invalidate the adoption of the act by a majority of the registered voters 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 the proposed amendment was adopted or rejected by a majority of those registered voters.

Sec. 9. Chapter 374 of NRS is hereby amended by adding thereto a new section to read as follows:

*There are exempted from the taxes imposed by this chapter the gross receipts from the sale of textbooks sold within the University of Nevada System.*

Sec. 10. Section 9 of this act becomes effective on January 1, 1991, only if the question provided for in section 3 of this act is approved by the voters at the general election on November 6, 1990.



Senate Bill No. 416

AN ACT relating to taxes on retail sales; providing for the submission to the voters of the question whether the Sales and Use Tax Act of 1955 should be amended to provide an exemption for certain medallions and bars bearing the state seal and sold at retail; contingently creating the same exemption from certain analogous taxes; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE  
AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** At the general election on November 6, 1990, a proposal must 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 must be in substantially the following form:

Notice is hereby given that at the general election on November 6, 1990, 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, 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 read as follows:

*Sec. 63.5. There are exempted from the taxes imposed by this act the gross receipts from the sale, storage, use of other consumption in this state of:*

*1. Medallions made of gold, silver, platinum or nonprecious metals; and*

*2. Bars made of gold, silver or platinum, which are statutorily authorized to bear the state seal.*

**Sec. 2.** This act becomes effective on January 1, 1991.

**Sec. 4.** The ballot page assemblies and the paper ballots to be used in voting on the question must present the question in substantially the following form:

Shall the Sales and Use Tax Act of 1955 be amended to provide an exemption from the taxes imposed by this act on the gross receipts from the sale, storage, use or other consumption of medallions made of gold, silver, platinum or nonprecious metals and bars made of gold, silver or platinum which are statutorily authorized to bear the state seal?

Yes ☐ No ☐

**Sec. 5.** The explanation of the question which must appear on each paper ballot and sample ballot and in every publication and posting of notice of the question must be in substantially the following form:

(Explanation of Question)

The proposed amendment to the Sales and Use Tax Act of 1955 would exempt from the taxes imposed by this act the gross receipts from the sale, storage, use or other consumption of medallions made of gold, silver, platinum or nonprecious metals and bars made of gold, silver or platinum which are authorized by law to bear the state seal. 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 exemption.

**Sec. 6.** If a majority of the votes cast on the question is yes, the amendment to the Sales and Use Tax Act of 1955 becomes effective on January 1, 1991. If a majority of votes cast on the question is no, the question fails and the amendment to the Sales and Use Tax Act of 1955 does not become effective.

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

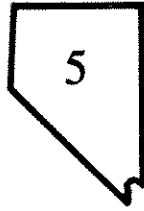
**Sec. 8.** Any informalities, omissions or defects in the content or making of the publications, proclamations or notices provided for in this act and by the general election laws under which this election is held must be so construed as not to invalidate the adoption of the act by a majority of the registered voters 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 the proposed amendment was adopted or rejected by a majority of those registered voters.

**Sec. 9.** Chapter 374 of NRS is hereby amended by adding thereto a new section to read as follows:

*There are exempted from the taxes imposed by this chapter the gross receipts from the sale, storage, use or other consumption in this state of:*

- 1. Medallions made of gold, silver, platinum or nonprecious metals; and*
  - 2. Bars made of gold, silver or platinum,*
- which are statutorily authorized to bear the state seal.*

**Sec. 10.** Section 9 of this act becomes effective on January 1, 1991, only if the question provided for in section 3 of this act is approved by the voters at the general election on November 6, 1990.



Senate Bill No. 189

AN ACT relating to natural resources; directing the submission to a vote of the people of a proposal to issue state general obligation bonds for the acquisition of property and water rights to protect and preserve the natural resources of the state; providing for the use of the proceeds if the issue is approved; authorizing the state board of examiners to use money from certain previously authorized general obligation bonds for the purchase of water rights and land; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE  
AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** At the general election to be held in the State of Nevada in 1990, there shall be submitted to the voters of the state, in the manner prescribed by chapter 349 of NRS, a proposal to issue general obligation bonds of the state for the purposes of protecting, preserving and obtaining the benefits of natural resources in an amount of not more than \$47,200,000. If the proposal is carried, the bonds may be issued at one time or from time to time.

**Sec. 2.** Of the total bond issue:

1. An amount of \$34,200,000 must be allocated to the division of state parks of the state department of conservation and natural resources for the following purposes:

(a) An amount of \$7,000,000 for the acquisition of real or personal property or interests in real or personal property.

(b) An amount of \$8,600,000 for the development of state park facilities.

(c) An amount of \$300,000 for the preparation of plans to determine the feasibility of developing state parks, land for state parks and a means of transportation to state parks.

(d) An amount of \$13,300,000 to be allocated to Clark County to develop a county regional wetlands park at the Las Vegas Wash. The money must be used to:

(1) Divert water, control erosion and make improvements to restore the existing wetlands;

(2) Acquire and develop land and water rights;

(3) Provide recreational facilities; and

(4) Provide parking and access to the park.

(e) An amount of \$5,000,000 to be allocated to Washoe County to develop county regional parks. The money must be used to:

(1) Divert water and control erosion;

(2) Acquire and develop land and water rights;

(3) Provide recreational facilities; and

(4) Provide parking and access to the park.

2. An amount of \$13,000,000 must be allocated to the department of wildlife for the following purposes:

(a) An amount of \$6,000,000 for the acquisition of fish, game, nongame or protected wildlife habitats and public access to the habitats by the acquisition of real or personal property or interests in real or personal property, or for the identification, inventory and protection of sensitive species and ecosystems, or any combination thereof.

(b) An amount of \$2,000,000 for the development of facilities or the improvement of existing fish and wildlife habitats.

(c) An amount of \$5,000,000 for the purchase or lease of water rights and associated interests in land or property for the protection of habitats of fish and game.

**Sec. 3.** 1. If, on the application of the administrator of the division of state parks of the state department of conservation and natural resources or the director of the department of wildlife, the interim finance committee finds that specified real or personal property, interests in real or personal property, other expenditures authorized by sections 1 to 5, inclusive, of this act, or a combination thereof, ought to be acquired or funded for any one of the purposes recited in section 2 of this act, it may direct:

(a) The state board of examiners to issue a sufficient amount of the bonds authorized pursuant to sections 1 and 2 of this act;

(b) The administrator of the division of state lands to acquire the property from the proceeds of the bonds; and

(c) The administrator of the division of state parks of the state department of conservation and natural resources or the director of the department of wildlife to develop the property from the proceeds of the bonds or make such other expenditures as are authorized by sections 1 to 5, inclusive, of this act.

2. Neither the administrator of the division of state parks of the state department of conservation and natural resources nor the director of the department of wildlife may expend more than the amount authorized for the acquisition and development of real or personal property, interests in real or personal property or a combination thereof, pursuant to sections 1 and 2 of this act, unless he has obtained prior approval from the interim finance committee.

3. Any real or personal property, interest in any real or personal property, or any combination thereof, may be acquired pursuant to the provisions of section 1 to 5, inclusive, of this act only from willing sellers, and the acquisition of that property or interest must not have a negative impact on the distribution of water to other persons who hold valid water right claims.

4. Before any real property is acquired for the purposes of subsection 2 of section 2 of this act, except water rights, the department of wildlife shall make a good faith effort to acquire an easement for conservation pursuant to NRS 111.390 to 111.440, inclusive. The department shall keep a written record of all unsuccessful attempted acquisitions of such easements and report those records to the interim finance committee.

**Sec. 4.** The legislature finds and declares that the issuance of bonds pursuant to sections 1 to 5, inclusive, of this act is necessary for the

protection and preservation of the property and the natural resources of this state and for the purpose of obtaining the benefits thereof, and that the issuance constitutes an exercise of the authority conferred by the second paragraph of section 3 of article 9 of the constitution of the State of Nevada.

**Sec. 5.** The provisions of the State Securities Law, contained in chapter 349 of NRS, apply to the issuance of the bonds and the acquisition of property under sections 1 to 5, inclusive, of this act.

**Sec. 6.** Chapter 478, Statutes of Nevada, 1983, at page 1269, is hereby amended by adding thereto a new section to be designated as sec. 2.5, immediately following sec. 2, to read as follows:

*Sec. 2.5. If the governor finds and declares that the agreement or agreements concerning the settlement of disputes related to the Truckee River and the Carson River which provide the basis for undertaking any project described in section 1 of this act cannot be carried out, the director of the state department of conservation and natural resources, with the cooperation of the director of the department of wildlife, may develop a plan to carry out any project described in section 1 of this act. Upon the approval of the plan by the governor, the state board of examiners shall, on behalf of the the State of Nevada, issue general obligation bonds of the State of Nevada to carry out the plan, but not more than \$8,000,000 in face amount. The bonds may be issued at one time or from time to time.*

**Sec. 7.** Section 1 of chapter 478, Statutes of Nevada 1983, at page 1269, is hereby amended to read as follows:

Section 1. The director of the state department of conservation and natural resources shall participate, on behalf of the state, in negotiations with agencies of the Federal Government and other appropriate agencies or organizations concerning projects to conserve , *distribute* and allocate water associated with the Truckee River , *the Carson River, the Lahontan Valley Wetlands* and the Newlands Federal Reclamation Project . [, and the] *The projects may include projects for the purchase or lease of water rights, land or interests in land and any water rights appurtenant thereto, or projects to mitigate losses to natural resources. The governor, on behalf of the State of Nevada, may enter into an agreement [which defines] or agreements which define the rights, powers, duties and obligations of the state, the Federal Government and any other appropriate agency or organization with respect to those projects, but the state's share of the costs associated with those projects must not exceed \$8,000,000 [.], and providing that not more than \$4,000,000 of that amount may be used for the purchase or lease of water rights or interests in land and any water rights appurtenant thereto.*

**Sec. 8.** Section 2 of chapter 478, Statutes of Nevada 1983, at page 1269, is hereby amended to read as follows:

**Sec. 2.** After *any of the [agreement]* agreements described in section 1 of this act [has] *have* been entered into, the state board of examiners shall issue general obligation bonds of the State of Nevada to



provide the money necessary to pay the state's share of costs associated with projects *authorized pursuant to section 1 of this act* for the conservation , *distribution and acquisition* of water associated with the Truckee River , *the Carson River, the Lahontan Valley Wetlands* and the Newlands Federal Reclamation Project, but not more than \$8,000,000 in face amount. The bonds may be issued at one time or from time to time.

## **INITIATIVE AND REFERENDUM PETITION ENACTMENTS**

The Nevada Constitution allows the citizens of this state to enact legislation or amend the state constitution through the initiative petition process. Citizens may also seek approval or removal of an existing Nevada law through the referendum petition process.

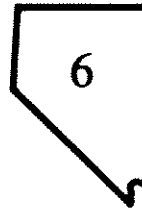
On the following pages are the texts of measures that have been proposed by initiative and referendum petitions. The language in italics would, if approved by the voters, be new language added to the Nevada Constitution or statutes. Question 7 contains existing Nevada law which is being put to a vote of the people for approval or disapproval.

Question 6.....Initiative petition to create a new Nevada statute.

Question 7.....Referendum petition for approval or disapproval of a statute.

Question 9.....Initiative petition to amend the Nevada Constitution.

Question 6 is the result of an initiative petition to create a new Nevada statute. Question 7 is the result of a referendum petition which asks voters to approve or disapprove of an existing Nevada statute. Question 9 is the result of a 1987 initiative petition to amend the Constitution. Question 9 was approved by the voters of Nevada in the 1988 election and must be submitted to the voters at the 1990 general election as required by the Nevada Constitution.



### Corporate Initiative for Education

We, the undersigned registered voters, submit the following initiative petition to propose a statute enacting a tax on corporate net profit.

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

1. *A tax, based upon a corporation's net profit derived from business activities carried on in Nevada, shall be levied upon the entire net profit of every corporation organized or doing business for profit under the laws of this State, to be determined on the basis of the following annual rates:*

*If the corporate net profit is:*

*(a) \$20,000 but less than  
\$120,000*

*(b) \$120,000 or more*

*Then the net profit is:*

*(a) 8% of the taxable net  
profit over \$20,000*

*(b) 10% of the taxable net  
profit over \$120,000*

2. *In addition to the above corporate net profit tax, every for profit corporation shall pay a Five Hundred Dollar (\$500.00) franchise fee for the right and privilege of carrying on corporate business in the State of Nevada.*

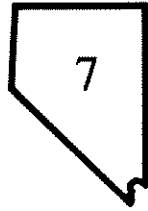
3. *The following credits shall be applied:*

*(a) All gaming corporations shall receive a credit equal in amount to the license fee paid upon all gross revenue as determined by the rate structure under NRS 463.370; and,*

*(b) All mining corporations shall receive a credit equal in amount to the difference between the tax paid on the net proceeds of all minerals, including oil, gas and other hydrocarbons levied pursuant to Article 10 Section 5 of the Nevada Constitution; and, the local ad valorem property tax rate as it existed under NRS 361.225 et seq. as of July 1, 1987.*

4. *During each fiscal year the State Treasurer shall deposit all franchise fees and all taxes derived from corporate net profit into a fund to be expended for educational purposes as determined by the legislature.*

5. *For the purposes of this statute the "net profit" of a corporation means that portion of the Federal taxable income as computed pursuant to the Internal Revenue Code, which is derived either directly or indirectly from the corporation's Nevada operations.*



### Referendum Petition

We, the undersigned registered voters of the State of Nevada, exercising our rights under Article 19 of the Constitution of the State of Nevada, do petition that Nevada Revised Statute 442.250, be submitted to a vote of the people for approval or disapproval.

#### **NRS 442.250 Conditions under which abortion permitted.**

1. No abortion may be performed in this State unless the abortion is performed:

(a) By a physician licensed to practice in this State or by a physician in the employ of the government of the United States who:

(1) Exercises his best clinical judgment in the light of all attendant circumstances including the accepted professional standards of medical practice in determining whether to perform an abortion; and

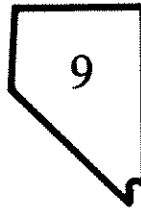
(2) Performs the abortion in a manner consistent with accepted medical practices and procedures in the community.

(b) Within 24 weeks after the commencement of the pregnancy.

(c) After the 24th week of pregnancy only if the physician has reasonable cause to believe that an abortion currently is necessary to preserve the life or health of the pregnant woman.

2. All abortions performed after the 24th week of pregnancy or performed when, in the judgment of the attending physician, there is a reasonable likelihood of the sustained survival of the fetus outside of the womb by natural or artificial supportive systems must be performed in a hospital licensed under Chapter 449 of NRS.

3. Before performing an abortion pursuant to subsection 2, the attending physician shall enter in the permanent records of the patient the facts on which he based his best clinical judgment that there is a substantial risk that continuance of the pregnancy would endanger the life of the patient or would gravely impair the physical or mental health of the patient.



Proposed Constitutional Amendment

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

Subsection 9 of Section 1 of Article 10 of the Constitution of the State of Nevada is hereby added to read as follows:

*9. No income tax shall be levied upon the wages or personal income of natural persons. Notwithstanding the foregoing provision, and except as otherwise provided in subsection 1 of this section, taxes may be levied upon the income or revenue of any business in whatever form it may be conducted for profit in the state.*

**For further information regarding elections and voting in  
Nevada, contact the Office of the Secretary of State:**

**ELECTIONS DIVISION  
OFFICE OF THE SECRETARY OF STATE  
Capitol Complex  
Carson City, Nevada 89710**

Phone.....687-3176

Fax.....687-6913

**OR**

**Your local County Clerks and Registrars of Voters:**

Carson City.....	887-2087
Churchill County.....	432-6028
Clark County.....	455-4055
Douglas County.....	782-9023
Elko County.....	738-3044
Esmeralda County.....	485-6367
Eureka County.....	237-5262
Humboldt County.....	623-6343
Lander County.....	635-5738
Lincoln County.....	962-5390
Lyon County.....	463-3341
Mineral County.....	945-2446
Nye County.....	482-8127
Pershing County.....	273-2208
Storey County.....	847-0969
Washoe County.....	328-3670
White Pine County.....	289-2341

## VOTING IN NEVADA

Nevadan's must register to vote in person. This may be done at the county clerk or registrar's office, or at any office of the Department of Motor Vehicles. There are exceptions in the law which allow some Nevadans to register by mail. These include students going to school out-of-state, persons in military or civil services out-of-state, persons engaged in navigation on the high seas or in U.S. waters, and inmates of public institutions. These persons may register to vote by mail. Persons must have their civil rights restored before registering to vote. It may also be possible to register at a local office of a justice of the peace. Further information on that method can be obtained from your local voter registration office. The telephone number of that office is listed on the inside back cover of this booklet.

**The final deadline for registering to vote in Nevada's 1990 general election is October 6.**

### QUALIFICATIONS TO REGISTER TO VOTE

A person must:

1. Be a United States citizen;
2. Have attained the age of 18 on election day (a person whose 18th birthday occurs on or before the day of the next ensuing election may register anytime prior to the close of registration for that election);
3. Actually, physically and legally reside in the county you are registering in 30 days before the election.

### Persons Not Entitled to Register to Vote

Any person:

1. Who has been convicted of a felony or dishonorably discharged from the military and have not had their civil rights legally restored;
2. Who has been legally established as insane.