

ASSEMBLY CONCURRENT RESOLUTION NO. 1—JOINT RULES COMMITTEE

JUNE 14, 2001

Read and Adopted

SUMMARY—Establishes Governor’s Task Force on Tax Policy in Nevada. (BDR R-26)

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

ASSEMBLY CONCURRENT RESOLUTION—Establishing the Governor’s Task Force on Tax Policy in Nevada.

- 1 WHEREAS, Nevada is the fastest growing state in the country, with the
2 biggest gains being made in the populations of school-aged children and
3 senior citizens; and
4 WHEREAS, The rate of growth of Nevada’s population is much faster
5 than the rate of growth of its public revenue; and
6 WHEREAS, Nevada is falling behind in the revenue collections needed
7 for funding K-12 education, for meeting the long-term care needs of its
8 growing senior population, and for keeping pace with soaring energy
9 demands and the costs of those demands; and
10 WHEREAS, When there is a disparity between the growth in revenues
11 from current revenue sources and the growth in public spending needed to
12 maintain current governmental services, a structural deficit in the state
13 budget arises; and
14 WHEREAS, The underlying reasons for such a structural budgetary
15 deficit in Nevada are complex and have accumulated over many years; and
16 WHEREAS, The development of a broad-based tax structure that is
17 reflective of the diversity of Nevada’s economy is a desirable policy and
18 worthy of study; now, therefore, be it
19 RESOLVED BY THE ASSEMBLY OF THE STATE OF NEVADA, THE SENATE
20 CONCURRING, That there is hereby created a Governor’s Task Force on
21 Tax Policy in Nevada consisting of two members appointed by the
22 Governor, two members appointed by the Majority Leader of the Senate
23 and two members appointed by the Speaker of the Assembly; and be it
24 further
25 RESOLVED, If additional representation is desired, two additional
26 members may be appointed by the Governor, one representing taxpayers
27 and one representing services supported primarily by public revenue; and
28 be it further
29 RESOLVED, That at its initial meeting, the Task Force shall identify the
30 specific taxes to be reviewed, with consideration given to the review of



1 such taxes as those on gross receipts, mining, property, sales or services,
2 business profits, employees of business, slot route operators and car rental
3 companies; and be it further

4 RESOLVED, That the Task Force shall also focus on broader tax policy
5 issues, such as optimal tax rates and the structural budgetary deficits, and
6 consider ways to reduce budgetary reliance on volatile or cyclical revenue
7 streams; and be it further

8 RESOLVED, That the Task Force may engage in a collective review of
9 the various fees charged by agencies of the state that have not been
10 increased for a substantial length of time; and be it further

11 RESOLVED, That the Task Force shall solicit the state executive branch,
12 businesses, labor organizations and local governments for comments and
13 suggestions for changes to Nevada's tax policy with the intent being to
14 gather public spending recommendations for support of K-12 education
15 and long-term care needs of the general public, including our growing
16 senior population; and be it further

17 RESOLVED, That the Task Force shall also consider the desirability of
18 the lowering of the state's sales and use taxes over time as new tax
19 revenues become available; and be it further

20 RESOLVED, That the Task Force is entitled to submit five bill draft
21 requests, and any recommended legislation must include a plan to broaden
22 the tax base so that it is reflective of the diversity of the state's economy;
23 and be it further

24 RESOLVED, That the Task Force shall develop one or more definitive
25 proposals to carry out the state's need to provide additional revenue for
26 state programs, to stabilize the tax base and to reduce the long-term
27 structural deficit of the state budget; and be it further

28 RESOLVED, That the Task Force on Tax Policy in Nevada shall, on or
29 before November 15, 2002, submit a report of the results of its review and
30 any recommendations for legislation to the Governor and the Director of
31 the Legislative Counsel Bureau for transmittal to the 72nd session of the
32 Nevada Legislature.

