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STATE OF NEVADA }
COUNTY OF WHITE PINE }

I, DONNA M. BATH, County Clerk of said County, do hereby certify the attached to be a full, true and correct copy of the votes for and against County Question #10 presented to the Voters in White Pine County, Nevada at the 2002 General Election held on November 5th, 2002, as well as a full, true and correct copy of the language for Question # 10 presented at the same election.

WITNESS my hand and Official Seal this 21st day of February, 2003.


DONNA M. BATH, White Pine County Clerk

C1 of 3

ASSEMBLY COMMITTEE ON TAXATION 3 pages
DATE: 03/06/03 ROOM: 4100 EXHIBIT C
SUBMITTED BY: Assemblyman Goicoechea

Long Format Report - Jurisdiction Wide
11/05/2002

GENERAL ELECTION

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White Pine County 2002 Primary Election

All Total Groups
White Pine, Nevada

Race	Candidate	All Total Groups	
		Votes	Percent
COUNTY QUESTION #10	YES	1,654	53.98 %
	NO	1,316	42.95 %
	Total	2,970	
	Under-Votes	89	2.90 %
	Over-Votes	5	0.16 %
	Total Votes Cast	3,064	

C2d3

C2d3

Total

COUNTY QUESTION NO. 10

Shall White Pine County request the Nevada Legislature authorize the County to fund the operation and maintenance of a County swimming pool facility through an increase in the sales tax rate of one-quarter of one percent (.0025)?

- ☐ Yes
☐ No

EXPLANATION TO QUESTION NO. 10

Currently the sales tax rate in White Pine County is slightly more than six and three-fourths percent (.06875). A "yes" vote on this question will advise the County Commission to seek legislative authorization for a one-quarter of one percent increase in the sales tax rate with the proceeds to be used exclusively to fund the operation and maintenance of a swimming pool facility. A "no" vote on this question will advise the County Commission not to seek legislative authorization for this increase in the sales tax rate and either eliminate the operation and maintenance of a swimming pool facility, finance them through other means or pursue a combination of the actions mentioned in this sentence.

ARGUMENT IN FAVOR OF PASSAGE

Approval of this advisory ballot question will show voter support for this legislative increase in the existing sales tax rate. This is a small increase in the rate of tax. The sales tax revenue is to be used to pay for the cost to operate and maintain an indoor year round swimming pool facility to benefit all citizens of White Pine County. Such a facility would be available for therapeutic uses of our senior citizens, young people and families of the county as well as providing water sport tourist facilities. Using sales tax revenue to fund these facilities and services allows the costs of these public activities to be paid in part by County residents and in part by tourists or visitors from other areas.

It may take several months for White Pine County to obtain legislative authorization for an increase in the existing sales tax rate. The County will not be able to construct a swimming pool facility until the community shows its support for a swimming pool by supporting this advisory question.

A "yes" vote on this question will provide a long term source of dedicated funding for this swimming pool facility which is very important to a wide variety of County residents and which plays an important role in shaping the quality of life in White Pine County.

ARGUMENT AGAINST PASSAGE

Approval of this question might result in an increase of the sales tax rate collected in White Pine County. Despite a number of exemptions from the payment of sales tax for items like food, medicines and medical services, the burden of sales tax falls most heavily on those individuals with modest disposable incomes who use a larger portion of their income to purchase items subject to sales tax. This makes the sales tax a regressive tax. Increasing the sales tax rate only makes White Pine County more dependent on a regressive scheme of public taxation.

The legislature has already passed statutes authorizing counties to increase the sales tax rate by increments of one quarter of one percent (.0025) for important necessary services such as roads, sewer systems and water systems. If the sales tax is to be increased, it should be done to fund more necessary government services before it is increased for less necessary services like a swimming pool facility.

The County does not currently have the funds on hand to build a swimming pool although the funds have been committed to be paid by the Tourism and Recreation Board. The County should not increase sales taxes to pay for maintenance and operation of a swimming pool until the swimming pool has been completed.