

## DISCLAIMER

Electronic versions of the exhibits in these minutes may not be complete.

This information is supplied as an informational service only and should not be relied upon as an official record.

Original exhibits are on file at the Legislative Counsel Bureau Research Library in Carson City.

Contact the Library at (775) 684-6827 or [library@lcb.state.nv.us](mailto:library@lcb.state.nv.us).

## Bill Explanation

### ASSEMBLY JOINT RESOLUTION NO. 8

Assembly Committee on Taxation

Hearing: April 1, 2003

**EXPLANATION** – Proposes to amend the Nevada Constitution to make an exception to the uniform and equal provisions relating to taxation to authorize the reassessment of property upon the transfer of its ownership and, under certain circumstances, upon its conversion to another use. If approved this session, the resolution would have to be approved by the 2005 Legislature and approved by the voters at a subsequent election to become effective.

I:\ONGOING\Session 2003\Bill Explanations\Assembly Taxation\Bill Explanations\AJR 8\_TAZ\_dt.doc

I-10F 1

ASSEMBLY COMMITTEE ON TAXATION  
DATE: 4/1/03 ROOM: 3142 EXHIBIT I  
SUBMITTED BY: TED ZUEND  
BERNIE ANDERSON