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PROPOSED CONCEPTUAL AMENDMENT TO SB 238:

CONTINUE THE CURRENT SYSTEM OF TAX COLLECTION AS AT PRESENT, WITH SENSIBLE MODIFICATIONS: i.e. Nevada Taxpayer's recommendations on all matters pending, Senator Neal's examinations of Tax Exemptions, use of Rainy Day Funds, Class Size up to 20, etc...

DETERMINE THE AMOUNT OF DEFICIT IN THE STATE BUDGET FOR A FISCAL YEAR, DIVIDE BY THE ESTIMATED STATE POPULATION (DEFICITS OF \$70M/2M = \$35/CAPITA; \$90M/2M = \$45/CAPITA; \$100M/2M = \$50/CAPITA) – Publicize / request contributions to special account

- ♦ CREATE IN THE OFFICE OF THE NEVADA STATE TREASURER A SPECIAL ACCOUNT TO ACCEPT ALL VOLUNTARY GIFTS, GRANTS, DONATIONS, CONTRIBUTIONS AND HONORARIA FROM INDIVIDUALS, BUSINESSES, CHURCHES, FOR-PROFIT OR NON-PROFIT ORGANIZATIONS
 - PRECEDENT SET WITH "NEVADA PROTECTION FUND"
 - THE ACCOUNT SHOULD BE INTEREST BEARING, RETURNING INTEREST TO THIS ACCOUNT
 - THE ACCOUNT SHOULD BE SET UP AND TITLED ("Nevada State Services Tax") IN SUCH A WAY AS TO QUALIFY FOR STATE GOVERNMENT TAX CREDIT AGAINST INDIVIDUAL AND BUSINESS FEDERAL TAX LIABILITIES (i.e. under federal itemized filings, taxes paid to entities of government are deductible from gross income subject to federal income tax)
 - THE CONTRIBUTIONS MADE TO THIS ACCOUNT COULD BE A PERCENTAGE OF FEDERAL TAX LIABILITY (i.e. may be limited to no more than 10%, 15%, 20%, etc. of federal tax liability), CANCELLED CHECK AS PROOF OF PAYMENT
 - THE ACCOUNT IS SUBJECT TO DISBURSEMENT ONLY BY THE INTERIM FINANCE COMMITTEE (elected representatives)
 - TO BEGIN, HAVE FOUR SUBACCOUNTS TO ACCEPT DESIGNATED FUNDING: EDUCATION (Materials & Supplies, Technology, Merit Pay Grants), HEALTH & HUMAN SERVICES (Long Term Care, Senior Rx, TANF), CORRECTIONS REHABILITATION & TRAINING (Substance Abuse Treatment in Proven Programs, Vocational Training & Apprenticeships, Jail to Job Transitions), RAINY DAY FUND
 - FIRST BIENNIUM ONLY, GRANTS ON BASIS OF JUSTIFIABLE NEED; SECOND BIENNIUM FORWARD GRANTS BASED ON CONDITION OF "MERIT" (i.e. grants have to be "earned" by some sort of meritorious conduct, innovation, efficiency, outstanding performance, etc.)
 - SUBSEQUENT BIENNIA EXPAND AREAS OF DESIGNATED FUNDING TO OTHER STATE PROGRAMS & AGENCIES (grants from the fund made only on condition of competitive innovation, performance, economy, efficiency and meritorious service)
 - WOULD REQUIRE PERHAPS 5 NEW CLERK POSITIONS, AND 5 COMPUTER INPUT SYSTEMS. FURNITURE AND CUBICLES COULD BE BORROWED FROM PRESENT STAFFING VACANCIES IN STATE AGENCIES; OLD PRESS QUARTERS IN CAPITOL BUILDING BASEMENT MIGHT BE AVAILABLE (no new tax systems, software, enforcement or evasion)
- ♦ CONDUCT A MEDIA CAMPAIGN EXPLAINING IF NEVADA'S CITIZENS, BUSINESSES AND ORGANIZATIONS WOULD VOLUNTARILY COME TO THE AID OF THEIR STATE THE BENEFITS COULD BE RESOLUTION OF THE SHORT-TERM FISCAL CRISIS, A REDUCTION OF INDIVIDUAL AND BUSINESS FEDERAL TAX THROUGH INVESTMENT IN OUR STATE

♦ RATIONALE:

- HISTORICALLY NEVADA HAS BEEN INNOVATIVE IN GENERATING REVENUE – GAMING, DIVORCES – NEVADA MIGHT BE THE 1ST STATE TO IMPLEMENT VOLUNTARY TAXATION
- EVERY DOLLAR GENERATED INTO THE ACCOUNT IS A DOLLAR THE STATE DIDN'T HAVE BEFORE, WHAT IS THE WORST THAT COULD HAPPEN?
- WHO WILL PAY A VOLUNTARY FAIR SHARE? TOP TIER OF WEALTH AND LEADERSHIP HISTORICALLY PAY PROPORTIONATELY LESS TAXES FOR A LOT OF REASONS; THE POOR LACK THE ABILITY TO PAY TAXES; THE PEOPLE IN THE MIDDLE PAY – THAT'S JUST HOW IT IS, HAS BEEN, WILL BE – PARABLE OF THE JIGSAW PUZZLE & SB 238
- ONE OF THE GREATEST FEARS OF MAN IS THE FEAR OF THE UNKNOWN, OFTEN MANIFESTED IN ANGER AND FRUSTRATION (angry emails?). IF PEOPLE KNEW IT WOULD COST \$35-\$50 PER PERSON IN THEIR FAMILY TO "BUY" ENOUGH TIME TO CAREFULLY REVISE THE TAX SYSTEM, THAT GIVES THEM A "KNOWN" AND SOME "CONTROL" OVER THEIR DESTINY
- "VOLUNTARY" TAXATION IS NOT NEW. ANCIENTLY PEOPLE CAST MONEY INTO THE TREASURY – THE RICH MAN OF HIS ABUNDANCE, AND THE WIDOW ALL SHE HAD – 2 MITES. VOLUNTARY GIVING TOWARD A STATEWIDE GOAL GENERATES GOOD WILL AND FOSTERS A SPIRIT OF COMMUNITY
- GAMING AND MINING COULD CONTRIBUTE WHAT THEY FIGURE THEY WOULD PAY UNDER THE GROSS RECEIPTS TAX; THE BUSINESS COMMUNITY COULD CONTRIBUTE WHAT THEY FIGURE THEY WOULD PAY UNDER THE "HEAD TAX"; RETIREES AND WORKING POOR COULD CONTRIBUTE WHAT THEY COULD; THOSE WHO COULD AFFORD TO CHIP IN FOR A LESS FORTUNATE FELLOW NEVADAN WOULD; SCHOOLS, CHURCHES, SCOUT ORGANIZATIONS, SERVICE CLUBS, ETC. COULD CONTRIBUTE TOO
- BUSINESSES MIGHT CONSIDER NEVADA A UNIQUE OPPORTUNITY AND FAVORABLE TAX CLIMATE IN PAYING "TAXES" ON A VOLUNTARY BASIS WITH THE POSSIBILITY OF CREDITS AGAINST FEDERAL TAXES, HAVING CONTROL OVER WHAT THEY PAY
- THIS "VOLUNTARY" SYSTEM OF CONTRIBUTORY "TAXATION" MIGHT PROVIDE ENOUGH RELIEF TO BUY THE TIME FOR A LEGISLATIVE INTERIM STUDY TO GO FORWARD FROM WHERE THE GTFTP LEFT OFF, AND THINK THROUGH AND SYSTEMATICALLY REVISE NEVADA'S TAX STRUCTURE OVER TWO YEARS INSTEAD OF 120 DAYS; HAVE A "NEVADANS TASK FORCE ON TAX POLICY"
- NO MATTER HOW NOBLE, "TOP-DOWN" IMPOSITION OF TAXES IS SELDOM FAIR, EQUITABLE, EASY TO ADMINISTER, TIMELY OR EASY TO COLLECT; VOLUNTARY TAX PAYMENT IS FAIR, NO ADMINISTRATION, NO MIDDLE MAN, JUST COMES IN
- ENCOURAGE COMPETITION BETWEEN INDIVIDUALS, TEAMS, DIVISIONS AND DEPARTMENTS OF STATE GOVERNMENT FOR GRANTS FOR PROJECTS AND SPECIAL MERIT PAY WITH 5% OF ANY AWARD GOING TO THE DEPARTMENT ADMINISTRATION ACCOUNT OR, IN THE CASE OF MERIT PAY, TO THE ADMINISTRATOR (i.e. economy, efficiency, innovation, etc.)
- ANCIENTLY PEOPLE BUILT THE PYRAMIDS USING POWERS OF THE MIND, HAND TOOLS, DETERMINATION AND COOPERATION; WHEN MOTIVATED PEOPLE WORKING TOGETHER CAN ACCOMPLISH THE IMPOSSIBLE