

SENATE CONCURRENT RESOLUTION NO. 42—COMMITTEE ON
LEGISLATIVE OPERATIONS AND ELECTIONS

MAY 14, 2007

Referred to Committee on Legislative Operations and Elections

SUMMARY—Provides for an interim study regarding taxation.
(BDR R-1385)

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

SENATE CONCURRENT RESOLUTION—Providing for an
interim study regarding taxation.

1 WHEREAS, The population of the State of Nevada continues to
2 increase rapidly and that increase brings a proportionate growth in
3 the diverse services provided by the State of Nevada to its residents;
4 and

5 WHEREAS, The growth in the services provided by the State of
6 Nevada often requires an increase in the expenditures of the State
7 General Fund; and

8 WHEREAS, The present revenue structure for this State and for
9 its local governments has, at times, lacked stability and made the
10 budgeting process difficult and, in some circumstances, failed to
11 meet the demands of the rapidly increasing population of this State;
12 and

13 WHEREAS, The present revenue structure for this State has
14 limited flexibility and may be inadequate in addressing the changing
15 needs of the residents of this State, and the creation of a flexible and
16 adequate revenue structure for the State and local governments is
17 necessary for the fiscal well-being of the State of Nevada; and

18 WHEREAS, A comprehensive study of taxation in Nevada would
19 assist the Legislature in establishing a tax structure for this State that
20 is flexible and stable and provides adequate revenues for this State
21 to meet the changing needs of its residents; now, therefore, be it

22 RESOLVED BY THE SENATE OF THE STATE OF NEVADA, THE
23 ASSEMBLY CONCURRING, That the Legislative Commission is
24 hereby directed to conduct a comprehensive interim study of
25 taxation in Nevada, with primary emphasis on, but without



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1 limitation, the equity, distribution and adequacy of all existing taxes
2 and, secondarily, on the feasibility and functionality of future
3 revenue sources of all governmental units in the State; and be it
4 further

5 RESOLVED, That as soon as practicable after July 1, 2007, the
6 Legislative Commission shall appoint a committee composed of
7 three members of the Senate and three members of the Assembly,
8 one of whom must be appointed by the Commission as chairman of
9 the committee, from among the members of the standing
10 committees on taxation of this Legislative Session to conduct the
11 study; and be it further

12 RESOLVED, That the study must be completed not less than 45
13 days before the first day of the 75th Session of the Legislature; and
14 be it further

15 RESOLVED, That any recommended legislation proposed by the
16 committee must be approved by a majority of the members of the
17 Senate and a majority of the members of the Assembly appointed to
18 the committee; and be it further

19 RESOLVED, That the Legislative Commission shall submit a
20 report of the results of the study and any recommendations for
21 legislation to the 75th Session of the Nevada Legislature.

