## QUESTION NO. 16 Amendment to Nevada State Law Senate Bill 546 of the 68th Session CONDENSATION (ballot question) Shall a bill that imposes or increases a tax or assessment be considered and approved twice for final passage by each house of the Nevada Legislature before such a bill may be enacted? **EXPLANATION** The proposed amendment to state law would require each house of the Nevada Legislature to consider and approve twice any bill that imposes or increases a tax or assessment. Additionally, the measure would require a period of 10 calendar days to elapse between the first and second votes in each house on any such bill. Also, the final vote on such a bill would be void unless it is taken at least 10 days before the adjournment of a regular legislative session. The proposed amendment, if approved, will become effective on January 1, 1997, only if a majority of the voters reject Question No. 11. That proposal would require a two-thirds majority vote of both houses of the Nevada Legislature to pass a bill or joint resolution that increases public revenue. ARGUMENTS FOR PASSAGE The proposed amendment provides a better method of approving new or increased taxes or assessments than Question No. 11. This proposal is based on the democratic principle of "majority

rule." Question No. 11, on the other hand, allows a minority

of state legislators to control state policy over the wishes of majority of those elected. In addition, Question No. 16 projets safeguards against hasty decisions concerning taxation and could limit increases in taxes and assessments.

## ARGUMENTS AGAINST PASSAGE

the proposed amendment would hinder the Nevada Legislaure's ability to provide necessary revenue for the operation of schools and state government by placing additional requirements on the manner in which legislation is approved. Further, this special provision is not required for other important laws approved by the Legislature and is an unnecessary departure from the requirements contained in the Nevada Constitution. The current provisions have served Nevada well for over 130 years and should not be amended.

## FISCAL NOTE

Financial Impact - No. The proposal would require any bill which imposes or increases taxes or assessments to be approved twice in each House of the Nevada Legislature before it may be enacted. The proposal would have no adverse fiscal effect.

## FULL TEXT OF THE MEASURE

AN ACT relating to legislation; providing for the submission to the voters of the question whether a bill that imposes or increases a tax or assessment must be considered and approved twice for final passage by each house of the legislature before it may be enacted; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 218 of NRS is hereby amended by adding thereto a new section to read as follows:

1. A bill that imposes or increases a tax or assessment must be considered and approved twice for final passage in each house. A period of at least 10 calendar days must elapse between the date of the first vote on final passage and the date of the additional reading and second vote on final passage required by this subsection. The second vote on final passage of such a bill is void unless it is taken at least 10 calendar days before the adjournment sine die of a regular session of the legislature.

2. Except as otherwise provided in this subsection, no substantive amendments may be made to a bill that imposes or increases a tax or assessment between the first vote and second vote on final passage. Such a bill may be amended between the first vote and second vote on final passage if legislation which conflicts with any provision of the bill is enrolled during the period between the first vote and second vote on final

passage of that bill.

Sec. 2. NRS 218.300 is hereby amended to read as follows: 218.300 1. The superintendent of the state printing and micrographics division of the department of administration shall, immediately after receipt of the copy of any bill or resolution, print, in addition to the regular authorized number, one copy thereof upon heavy buff paper, which copy must be delivered to the secretary of the senate or to the chief clerk of the assembly. [Before] Except as otherwise provided in subsection 2, before the third reading and final passage of the bill or resolution, the legislative counsel shall carefully compare the printed or reprinted copy of the bill or resolution with the duplicate copy thereof and the original amendments as adopted by the house, and, if the printed or reprinted copy is found to be in all respects correct, the legislative counsel shall then certify to the correctness of the bound copy and shall deliver the [same] bound copy to the secretary of the senate or the chief clerk of the assembly as the case may be, whereupon the bound copy printed upon buff paper, so compared and certified, is ready for third reading and final passage.

2. The legislative counsel shall compare, certify and deliver the bound copy of a bill that imposes or increases a tax or assessment in accordance with the provisions of subsection 1 before the additional reading and second vote on final passage required by section 1 of this act.

Sec. 3. NRS 218.340 is hereby amended to read as follows: 218.340 When any bill or resolution is passed by both houses, the secretary of the senate or the chief clerk of the assembly shall immediately transmit the same to the legislative counsel to be enrolled, and shall take his receipt therefor. The receipt [shall] must bear the date of delivery and [shall give] include the bill or resolution number. The fact that the bill or resolution was received by the legislative counsel [shall] must be noted as a part of the history of the bill or resolution. When the [same shall have been] bill or resolution is duly and regularly enrolled and delivered to the governor, as provided by NRS 218.280 to 218.440, inclusive [(in all cases where], and section 1 of this act, if it is required to be so delivered, [),] the fact of [such] that delivery and the date thereof [shall] must also be noted, over the signature of the legislative counsel, as a part of the history of the bill or resolution.

Sec. 5. 1. This section and section 4 of this act become effective on October 1, 1995.

2. Sections 1, 2 and 3 of this act become effective on January 1, 1997, if and only if a majority of the voters voting on the question submitted pursuant to section 4 of this act votes affirmatively and the question which was first approved by the voters as Question No. 11 on the ballot for the general election on November 8, 1994, is not approved by the voters when resubmitted on the ballot for the general election on November 5, 1996.