

NEVADA'S TAX STRUCTURE, developed through the years, reflects both the political conservatism of the state and its heavy reliance on the tourist industry.

As was true in most states, the initial tax structure included only a property tax. Although local governments continue to rely heavily on this tax source, the state does not. Only about 6 percent of the state's general fund revenue now is derived from the property tax.

Our major tax is the sales tax. This raised 44 percent of the general fund revenue last year, or about \$22 million. This tax started in 1955 at 2 percent and has not been increased. Of the 39 states employing a sales tax, no state has a lower rate than Nevada's. This tax is particularly appropriate for Nevada because of our tourism rate. Through this tax, tourists pay much of the revenue that supports our educational and other state obligations.

Unfortunately, our tax does not exempt food stuffs and drugs. In my opinion, as soon as Nevada's tax structure can stand the change, unprepared food and drugs should be exempt from the sales tax.

PERHAPS THE MOST UNUSUAL Nevada tax is our gaming tax. As the students of Nevada history will recall, much of the wealth from Nevada's early mining booms was siphoned off to found fortunes elsewhere, particularly in California. As more than half of our tourist business comes from California, the gaming industry provides a method whereby the interest on this historical debt can be repaid. This tax source raised 27 percent of the general fund

revenue in 1964-65; about \$13 million.
All states, except one, impose a cigarette tax. Nevada's rate of seven cents is surpassed by 28 states. Nevada's tax continually is being shared to a greater extent with the counties and cities. The state receives only two cents per pack, and this tax source accounted only for 7 percent of the general fund revenue.

The liquor tax is one of the oldest Nevada taxes. Nevada's tax is six cents per gallon on malt liquors. At least 33 states impose a higher rate. On distilled spirits, about half of the states impose a rate higher than Nevada's \$1.40 per

The 1965 legislature enacted a casino entertainment tax which the state now is collecting. After January 1, 1966, this tax merely replaces the 10 percent federal cabaret tax. Therefore, it will not mean an increase for either the public or the casinos. This tax should raise about \$3.5 million annually for the state's general fund.

The fact that Nevada does not have either a personal or a corporation income tax makes it increasingly attractive to industry as well as to the general public. This is one of the principal reasons for our great growth. Nevada never has seriously considered such a tax and need not.

IT IS OBVIOUS that a heavy reliance has been placed upon the tourist industry, which is natural. States generally tend to tax their chief asset. For example, Wyoming relies heavily on oil severance taxes, and Oregon on timber taxes. However, we must guard against the tendency to ask our major industry to bear such a high tax burden that the growth of the industry is damaged.

Under our system of taxation, we permit those who visit us to share generously in our tax burden. Nevadans probably pay less state taxes than do the citizens of any other state. So long as we can maintain this structure, we can expect to continue to be among the fastestgrowing and wealthiest states per capita in the

Nevada's tax structure is the envy of many other states. Through a careful shepherding of our funds to insure full value for each tax dollar, we will be able to meet our needs and yet maintain this enviable position without adding new taxes.

## DEMO ANNOUNCEMENT

THE CLARK COUNTY CENTRAL DEMO-CRATIC COMMITTEE WILL MEET DECEM-BER 15, 1965, AT 8:00 P.M. IN THE CROWN ROOM OF THE STARDUST AUDITORIUM, LAS VEGAS BLVD., SOUTH.

M. GENE MATTEUCCI CHAIRMAN

### (EDITORIAL, from page 2) Jo Mackey PTA Happenings ALL OF THIS DREAM rests within our hands

to shape into reality. We should certainly not permit this bright promise for a better tomorrow to slip from our grasp.

Together, we can have a brilliant future, but

divided, the future looks dull.

We can make a start in the right direction today. Since practice makes perfect, we should immediately get some experience in the art of collective, but selective purchasing. Get into the habit of spending with those who advertise in your paper.

IF VOICE READERS support VOICE advertisers, and increase their sales volume, the problem of negotiating for a return on our expenditures will become easily resolved when we put this dream into reality.

## BUNCHE NOMINATED TO NAACP DIRECTOR BOARD

UNITED NATIONS under secretary-general, Dr. Ralph J. Bunche, was one of 10 persons nominated for re-election to six at-large posts on the Board of Directors of the National Association for the Advancement of Colored People.

Six of the candidates were named by a sevenperson national nominating committee, and four were nominated by independent petitions. Winning nominations along with Bunche were: Dr. Leonard L. Burrs, New Orleans; John Davis, East Orange, N.J., Kivie Kaplan, Boston; Theodore Berry, Cincinnati; Alfred Baker Lewis, Greenwich, Conn.; and Mrs. Margaret Push Wilson, St. Louis.

Candidates for national offices in the NAACP organization are elected by the membership of more than 1800 NAACP units throughout the country. In addition to filling the Directors' posts, all adult branches in each of the seven regions will vote for one regional nominee. Youth units of the Association will choose between two candidates for one opening for youth representation on the Board. Local units are required to vote upon the candidates at their annual meeting and return the ballots to the NAACP National Office in New York by Dec. 31.

Roy Wilkins, executive director of the NAACP, called upon all local units of the Association to participate in the election. In a memorandum to branch presidents, Wilkins warned against disfranchising their branches. He urged full participation in order to assure that the elected directors will represent the NAACP, and not just a section of the organization.

## Local NAACP Meeting **Called For Sunday**

REV. MARION BENNETT, President of the Las Vegas branch of the NAACP urges all members to attend Sunday's meeting to be held at the Kit Carson School at 3 p.m.

Two important items on the agenda of paramount interest to the membership are: (1)Local election on candidates for the National Board of Directors. (2) A discussion of defacto segregation in the Clark County School District.

## Young Rejects Clay

IN COLUMBUS, OHIO, border state to the "Old Kentucky Home" of the current Heavyweight Champion, Cassius Clay, Whitney M. Young recently issued the statement that Clay doesn't belong in a list of the nation's "responsible Negro leaders".

The director of the National Urban League declared that "Many whites are inclined to accept Clay's utterances as those of a leader".
"The same holds true of other athletes and entertainers, Whitney added.

"Whites refuse to realize that we, too, have our bizarre personalities" the Urban League head said, noting that whites are unable or unwilling "to realize who the Negro leaders are".

According to Young, a list of responsible Negro leaders should include Rev. Martin Luther King, Jr.; the NAACP's Roy Wilkins and Clarence Mitchell; CORE director, James Farmer, and A. Philip Randolph, Negro labor leader.

Young said that the purpose of the civil rights movement now is to convince whites that the Negro would rather build than burn, work than receive welfare checks.

"Today's barriers consist, not so much of a person's skin color, as his lack of skills, education, and money', Young said, pointing out that years of deprivation have left Negroes with these shortcomings.

WILLIE NEAT, Chairman of the "Jo Mackey Beautification Committee" reports that the committee has secured, by donations, enough backfill and a sufficient amount of blow sand to completely cover the unlandscaped portion of

the school play area. In the future, as the project progresses, the committee will be working jointly with both the District's Building Facilities Department and the Parks and Recreation Department of the City of North Las Vegas, according to Neat. Representing North Las Vegas on the project are Bob Forsom, Director of Parks for NLV, and Theron Goyens, member of the City Recreation Department.

#### MATINEE DANCING

UNIT PRESIDENT, Travis Poole, is serving as chairman of a committee that will sponsor weekly dances at the school as a fund-raising venture for financing some of the proposed projects for the current year. Dances are held in the school's multi-purpose room every Saturday afternoon starting at 1:00 p.m.

#### **EDUCATION CLASSES**

CURTIS HALL, Education Committee Chairman, announced this week, that Basic Adult Education classes are being conducted every Tuesday and Thursday nights at the Jo Mackey School. More than 100 adult students, enrolled in seven classes, are taking advantage of these courses made available under Title II-B of the Economic Opportunity Act of 1964, and are free of charge to all adults over age 18.





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