

# 1 man's campaign to upend Nevada's tax structure

By Michael Squires, Las Vegas Sun

A Las Vegas attorney will launch a legal and political effort this week aimed at establishing and funding a parallel state budget, beyond the reach of the Legislature and governor.

Kermitt Waters seeks to place on the November ballot a proposed constitutional amendment calling for a sweeping overhaul of Nevada's tax system – abolishing property taxes on single-family homes among other things while identifying and allocating new tax revenue.

Waters said last week his proposal is borne of frustration with the status quo in Carson City. The state's 63 lawmakers represent the powerful interests who fund their campaigns, he said, not the voters who elect them.

"The people of Nevada don't have a Legislature. Mining and gaming have a Legislature," Waters said. "If the Legislature could get their hands on this money, none of this would ever happen."

Waters will begin his effort in the courts, where he says he will file suit this week targeting the law that limits citizen initiatives to a single subject. That restriction would prevent his sweeping tax proposal from reaching the ballot. He will ask that the so-called single-subject law be eased or overturned.

Should he succeed in court and then gather enough signatures for his proposal to win a place on the ballot, voters would consider an initiative that would remove property taxes on single-family homes, and institute a 20 percent levy on mining and a gross-receipts tax on businesses with revenue of over \$1

million a month. Gaming companies and nonprofits would be exempt, as well as food for home consumption.

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