

## A Comic Valentine

2/16/33  
Nevada's Valentine, presented this state by Senator Hayden, of Arizona, in the form of a bill to allow the tax and school laws of this state to apply in Boulder canyon reservation, has turned out to be more or less a comic affair. While it allows the said laws to prevail in the reservation, they could not start, under the Hayden bill, until 1941 or six years after the dam is finished and the contractors have moved out.

If Nevada is to secure taxes of any great moment, the taxation period must start now and not after the dam is finished.

We have no quarrel with Six Companies, or any other dam contractor, we believe the contractors are willing to abide by whatever rules are set up by the courts of the nation or congress. They have merely followed out the instructions given them by Secretary Wilbur who, apparently with no authority other than his own word, gave them a right to refuse to pay taxes on their property. And any company, or individual for that matter, would have done the same thing under the same existing circumstances.

However, in light of the recent decision handed down by the federal court in Carson City, Senator Hayden's bill is dangerous to the state of Nevada. The federal court has ruled that taxes are due and payable immediately while the Hayden bill would not make them available until 1941. And, in this case, congress will prevail.

The Hayden bill, from all information available from official sources, was on the "secret" list, given to the committee with little or no publicity and only was publicity given when the bill came out onto the floor. Just another dangerous practice of congress.

The bill states that "after sole and exclusive jurisdiction is assumed by the United States over the area not within the reservation, the said state shall have the right to tax persons and corporation franchises and properties on the land included in the said reservation in said state, that the residents thereof shall have the right to vote at all elections and the laws of the state in reference to the schools, shall continue in force and effect and the state shall have a right to tax for their construction, operation and maintenance provided that this section shall be of no force or effect until the legislature accepts the return of said jurisdiction as to taxation, election and schools as is granted.

"Provided further that no tax shall be levied, assessed or collected against any property used in the performance of any contract heretofore made with the United States or incomes from such use of franchise in connection therewith and,

**PROVIDED FURTHER THAT THERE SHALL BE NO STATE RIGHT TO TAX PRIOR TO JUNE 1941 EXCEPT FOR SCHOOL PURPOSES."**

And it is that last paragraph which knocks the force of the bill into a cocked hat, so far as Nevada is concerned.

The entire state of Nevada should see to it that their representative in congress, as well as any other friends of the state, are informed that this state is against such a bill and that passage will entirely nullify the recent victory of Nevada in the federal court in regard to taxation.