

MOCK-UP

PROPOSED AMENDMENT 4986

MAY 15, 2009

PREPARED BY THE LEGAL DIVISION

NOTE: THIS DOCUMENT SHOWS PROPOSED AMENDMENTS IN CONCEPTUAL FORM. THE LANGUAGE AND ITS PLACEMENT IN THE OFFICIAL AMENDMENT MAY DIFFER.

EXPLANATION: Matter in (1) blue bold italics is new language in the original bill; (2) green bold italic underlining is new language proposed in this amendment; (3) red strikethrough is deleted language in the original bill; (4) purple double strikethrough is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) green bold is newly added transitory language.

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

1 Section 1. NRS 371.060 is hereby amended to read as follows:
2 371.060 1. Except as otherwise provided in subsection 2, each
3 vehicle must be depreciated by the Department for the purposes of the
4 annual governmental services tax according to the following schedule:
5 Percentage of
6 Age Initial Value
7
8 New .....100 percent
9 1 year.....[85] 95 percent
10 2 years .....[75] 85 percent
11 3 years .....[65] 75 percent
12 4 years .....[55] 65 percent
13 5 years .....[45] 55 percent
14 6 years .....[35] 45 percent
15 7 years .....[25] 35 percent
16 8 years .....[15] 25 percent
17 9 years or more.....[5] 15 percent
18

1 2. Each bus, truck or truck-tractor having a declared gross weight of  
2 10,000 pounds or more and each trailer or semitrailer having an unladen  
3 weight of 4,000 pounds or more must be depreciated by the Department  
4 for the purposes of the annual governmental services tax according to the  
5 following schedule:

Age	Percentage of Initial Value
9 New .....	100 percent
10 1 year .....	<del>[75]</del> 85 percent
11 2 years .....	<del>[59]</del> 69 percent
12 3 years .....	<del>[47]</del> 57 percent
13 4 years .....	<del>[37]</del> 47 percent
14 5 years .....	<del>[28]</del> 38 percent
15 6 years .....	<del>[23]</del> 33 percent
16 7 years .....	<del>[20]</del> 30 percent
17 8 years .....	<del>[17]</del> 27 percent
18 9 years .....	<del>[15]</del> 25 percent
19 10 years or more .....	<del>[13]</del> 23 percent

21 3. Notwithstanding any other provision of this section, the minimum  
22 amount of the governmental services tax:

23 (a) On any trailer having an unladen weight of 1,000 pounds or less is  
24 \$3; and

25 (b) On any other vehicle is ~~[\$6]~~ \$16.

26 4. For the purposes of this section, a vehicle shall be deemed a "new"  
27 vehicle if the vehicle has never been registered with the Department and  
28 has never been registered with the appropriate agency of any other state,  
29 the District of Columbia, any territory or possession of the United States or  
30 any foreign state, province or country.

31 Sec. 2. NRS 371.230 is hereby amended to read as follows:

32 371.230 Except as otherwise provided in NRS 371.1035, 482.180  
33 ~~for~~ and 482.181 ~~for~~ and section 3 of this act, money collected by the  
34 Department for governmental services taxes and penalties pursuant to the  
35 provisions of this chapter must be deposited with the State Treasurer to the  
36 credit of the Motor Vehicle Fund.

37 Sec. 3. Chapter 482 of NRS is hereby amended by adding thereto  
38 a new section to read as follows:

39 1. After deducting the amount withheld by the Department and  
40 the amount credited to the Department pursuant to subsection 6 of NRS  
41 482.180 and before carrying out the provisions of NRS 482.181 each  
42 month, the Department shall direct the State Controller to transfer to the  
43 State General Fund from the proceeds of the basic governmental services  
44 tax collected by the Department and its agents during the preceding  
45 month the amounts indicated pursuant to this section.

1 2. Except as otherwise provided in subsection 3, the amount  
2 required to be transferred pursuant to subsection 1 from the proceeds of  
3 the basic governmental services tax imposed on vehicles depreciated in  
4 accordance with:

5 (a) Subsection 1 of NRS 371.060 based upon an age of:

6 (1) One year, is a sum equal to 11 percent of those proceeds;

7 (2) Two years, is a sum equal to 12 percent of those proceeds;

8 (3) Three years, is a sum equal to 13 percent of those proceeds;

9 (4) Four years, is a sum equal to 15 percent of those proceeds;

10 (5) Five years, is a sum equal to 18 percent of those proceeds;

11 (6) Six years, is a sum equal to 22 percent of those proceeds;

12 (7) Seven years, is a sum equal to 29 percent of those proceeds;

13 (8) Eight years, is a sum equal to 40 percent of those proceeds;

14 and

15 (9) Nine years or more, is a sum equal to 67 percent of those  
16 proceeds; and

17 (b) Subsection 2 of NRS 371.060 based upon an age of:

18 (1) One year, is a sum equal to 12 percent of those proceeds;

19 (2) Two years, is a sum equal to 14 percent of those proceeds;

20 (3) Three years, is a sum equal to 18 percent of those proceeds;

21 (4) Four years, is a sum equal to 21 percent of those proceeds;

22 (5) Five years, is a sum equal to 26 percent of those proceeds;

23 (6) Six years, is a sum equal to 30 percent of those proceeds;

24 (7) Seven years, is a sum equal to 33 percent of those proceeds;

25 (8) Eight years, is a sum equal to 37 percent of those proceeds;

26 (9) Nine years, is a sum equal to 40 percent of those proceeds;

27 and

28 (10) Ten years or more, is a sum equal to 43 percent of those  
29 proceeds.

30 3. The amount required to be transferred pursuant to subsection  
31 1 from the proceeds of the basic governmental services tax imposed on  
32 vehicles to which the minimum amount of that tax applies pursuant to  
33 paragraph (b) of subsection 3 of NRS 371.060 is a sum equal to 63  
34 percent of those proceeds.

35 Sec. 4. NRS 482.180 is hereby amended to read as follows:

36 482.180 1. The Motor Vehicle Fund is hereby created as an  
37 agency fund. Except as otherwise provided in subsection 4 or by a specific  
38 statute, all money received or collected by the Department must be  
39 deposited in the State Treasury for credit to the Motor Vehicle Fund.

40 2. The interest and income on the money in the Motor Vehicle Fund,  
41 after deducting any applicable charges, must be credited to the State  
42 Highway Fund.

43 3. Any check accepted by the Department in payment of the  
44 governmental services tax or any other fee required to be collected  
45 pursuant to this chapter must, if it is dishonored upon presentation for

1 payment, be charged back against the Motor Vehicle Fund or the county to  
2 which the payment was credited pursuant to this section or NRS 482.181,  
3 in the proper proportion.

4 4. Except as otherwise provided in subsection 6, all money received  
5 or collected by the Department for the basic governmental services tax  
6 must be distributed in the manner set forth in NRS 482.181 ~~and~~ and section  
7 3 of this act.

8 5. Money for the administration of the provisions of this chapter must  
9 be provided by direct legislative appropriation from the State Highway  
10 Fund or other legislative authorization, upon the presentation of budgets in  
11 the manner required by law. Out of the appropriation or authorization, the  
12 Department shall pay every item of expense.

13 6. The Department shall withhold 6 percent from the amount of the  
14 governmental services tax collected by the Department as a commission.  
15 From the amount of the governmental services tax collected by a county  
16 assessor, the State Controller shall credit 1 percent to the Department as a  
17 commission and remit 5 percent to the county for credit to its general fund  
18 as commission for the services of the county assessor. All money withheld  
19 by or credited to the Department pursuant to this subsection must be used  
20 only for the administration of this chapter as authorized by the Legislature  
21 pursuant to subsection 5.

22 7. When the requirements of this section and NRS 482.181 and  
23 section 3 of this act have been met, and when directed by the Department,  
24 the State Controller shall transfer monthly to the State Highway Fund any  
25 balance in the Motor Vehicle Fund.

26 8. If a statute requires that any money in the Motor Vehicle Fund be  
27 transferred to another fund or account, the Department shall direct the  
28 State Controller to transfer the money in accordance with the statute.

29 Sec. 5. NRS 482.181 is hereby amended to read as follows:

30 482.181 1. Except as otherwise provided in subsection 5, after  
31 deducting the amount withheld by the Department and the amount credited  
32 to the Department pursuant to subsection 6 of NRS 482.180, and the  
33 amount transferred to the State General Fund pursuant to section 3 of  
34 this act, the Department shall certify monthly to the State Board of  
35 Examiners the amount of the basic and supplemental governmental  
36 services taxes collected for each county by the Department and its agents  
37 during the preceding month, and that money must be distributed monthly  
38 as provided in this section.

39 2. Any supplemental governmental services tax collected for a county  
40 must be distributed only to the county, to be used as provided in NRS  
41 371.045 and 371.047.

42 3. The distribution of the basic governmental services tax received or  
43 collected for each county must be made to the county school district within  
44 each county before any distribution is made to a local government, special  
45 district or enterprise district. For the purpose of calculating the amount of

1 the basic governmental services tax to be distributed to the county school  
2 district, the taxes levied by each local government, special district and  
3 enterprise district are the product of its certified valuation, determined  
4 pursuant to subsection 2 of NRS 361.405, and its tax rate, established  
5 pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980,  
6 except that the tax rate for school districts, including the rate attributable to  
7 a district's debt service, is the rate established pursuant to NRS 361.455 for  
8 the fiscal year beginning on July 1, 1978, but if the rate attributable to a  
9 district's debt service in any fiscal year is greater than its rate for the fiscal  
10 year beginning on July 1, 1978, the higher rate must be used to determine  
11 the amount attributable to debt service.

12 4. After making the distributions set forth in subsection 3, the  
13 remaining money received or collected for each county must be deposited  
14 in the Local Government Tax Distribution Account created by NRS  
15 360.660 for distribution to local governments, special districts and  
16 enterprise districts within each county pursuant to the provisions of NRS  
17 360.680 and 360.690.

18 5. An amount equal to any basic governmental services tax  
19 distributed to a redevelopment agency in the Fiscal Year 1987-1988 must  
20 continue to be distributed to that agency as long as it exists but must not be  
21 increased.

22 6. The Department shall make distributions of the basic governmental  
23 services tax directly to county school districts.

24 7. As used in this section:

25 (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

26 (b) "Local government" has the meaning ascribed to it in NRS  
27 360.640.

28 (c) "Received or collected for each county" means:

29 (1) For the basic governmental services tax collected on vehicles  
30 subject to the provisions of chapter 706 of NRS, the amount determined  
31 for each county based on the following percentages:

32		
33	Carson City..... 1.07 percent	Lincoln.....3.12 percent
34	Churchill..... 5.21 percent	Lyon.....2.90 percent
35	Clark..... 22.54 percent	Mineral.....2.40 percent
36	Douglas ..... 2.52 percent	Nye.....4.09 percent
37	Elko ..... 13.31 percent	Pershing ..... 7.00 percent
38	Esmeralda..... 2.52 percent	Storey..... .19 percent
39	Eureka ..... 3.10 percent	Washoe ..... 12.24 percent
40	Humboldt..... 8.25 percent	White Pine .....5.66 percent
41	Lander ..... 3.88 percent	
42		

43 (2) For all other basic and supplemental governmental services tax  
44 received or collected by the Department, the amount attributable to each

1 county based on the county of registration of the vehicle for which the tax  
2 was paid.

3 (d) "Special district" has the meaning ascribed to it in NRS 360.650.

4 **Sec. 6. NRS 482.260 is hereby amended to read as follows:**

5 482.260 1. When registering a vehicle, the Department and its  
6 agents or a registered dealer shall:

7 (a) Collect the fees for license plates and registration as provided for in  
8 this chapter.

9 (b) Collect the governmental services tax on the vehicle, as agent *for*  
10 *the State and* for the county where the applicant intends to base the vehicle  
11 for the period of registration, unless the vehicle is deemed to have no base.

12 (c) Collect the applicable taxes imposed pursuant to chapters 372, 374,  
13 377 and 377A of NRS.

14 (d) Issue a certificate of registration.

15 (e) If the registration is performed by the Department, issue the regular  
16 license plate or plates.

17 (f) If the registration is performed by a registered dealer, provide  
18 information to the owner regarding the manner in which the regular license  
19 plate or plates will be made available to him.

20 2. Upon proof of ownership satisfactory to the Director, he shall  
21 cause to be issued a certificate of title as provided in this chapter.

22 3. Except as otherwise provided in NRS 371.070, every vehicle being  
23 registered for the first time in Nevada must be taxed for the purposes of the  
24 governmental services tax for a 12-month period.

25 4. The Department shall deduct and withhold 2 percent of the taxes  
26 collected pursuant to paragraph (c) of subsection 1 and remit the remainder  
27 to the Department of Taxation.

28 5. A registered dealer shall forward all fees and taxes collected for the  
29 registration of vehicles to the Department.

30 **Sec. 7. NRS 482.280 is hereby amended to read as follows:**

31 482.280 1. The registration of every vehicle expires at midnight  
32 on the day specified on the receipt of registration, unless the day specified  
33 falls on a Saturday, Sunday or legal holiday. If the day specified on the  
34 receipt of registration is a Saturday, Sunday or legal holiday, the  
35 registration of the vehicle expires at midnight on the next judicial day. The  
36 Department shall mail to each holder of a certificate of registration an  
37 application for renewal of registration for the following period of  
38 registration. The applications must be mailed by the Department in  
39 sufficient time to allow all applicants to mail the applications to the  
40 Department and to receive new certificates of registration and license  
41 plates, stickers, tabs or other suitable devices by mail before the expiration  
42 of their registrations. An applicant may present or submit the application to  
43 any agent or office of the Department.

44 2. An application:

1 (a) Mailed or presented to the Department or to a county assessor  
2 pursuant to the provisions of this section;

3 (b) Submitted to the Department pursuant to NRS 482.294; or

4 (c) Presented to an authorized inspection station or authorized station  
5 pursuant to the provisions of NRS 482.281,

6 must include, if required, evidence of compliance with standards for the  
7 control of emissions.

8 3. The Department shall insert in each application mailed pursuant  
9 to subsection 1:

10 (a) The amount of the governmental services tax to be collected ~~for~~  
11 ~~the county~~ pursuant to the provisions of NRS 482.260.

12 (b) The amount set forth in a notice of nonpayment filed with the  
13 Department by a local authority pursuant to NRS 484.444.

14 (c) A statement which informs the applicant that, pursuant to NRS  
15 485.185, he is legally required to maintain insurance during the period in  
16 which the motor vehicle is registered.

17 4. An owner who has made proper application for renewal of  
18 registration before the expiration of the current registration but who has  
19 not received the license plate or plates or card of registration for the  
20 ensuing period of registration is entitled to operate or permit the operation  
21 of that vehicle upon the highways upon displaying thereon the license plate  
22 or plates issued for the preceding period of registration for such a time as  
23 may be prescribed by the Department as it may find necessary for the  
24 issuance of the new plate or plates or card of registration.

25 **Sec. 8. NRS 706.211 is hereby amended to read as follows:**

26 706.211 All money collected by the Department under the  
27 provisions of NRS 706.011 to 706.861, inclusive, must be deposited in the  
28 State Treasury for credit to the Motor Vehicle Fund. Except as otherwise  
29 provided in this chapter and NRS 482.180 and 482.181, and except for  
30 any money transferred to the State General Fund pursuant to section 3  
31 of this act, all money collected under the provisions of NRS 706.011 to  
32 706.861, inclusive, must be used for the construction, maintenance and  
33 repair of the public highways of this State.

34 **Sec. 9. The amendatory provisions of sections 1 to 8, inclusive, of**  
35 **this act apply to governmental services taxes imposed for any period**  
36 **of registration of a vehicle that begins on or after September 1, 2009.**

37 **Sec. 10. This act becomes effective:**

38 **1. Upon passage and approval for the purpose of performing**  
39 **any preparatory administrative tasks that are necessary to carry out**  
40 **the provisions of this act; and**

41 **2. On September 1, 2009, for all other purposes.**

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