

ASSEMBLY BILL NO. 7—JOINT RULES COMMITTEE

PREFILED JUNE 13, 2001

Referred to Committee of the Whole

SUMMARY—Revises provisions governing fees collected by short-term lessors of passenger cars. (BDR 43-17)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to transportation; revising provisions governing the remittance of fees by short-term lessors of passenger cars to the department of taxation; authorizing short-term lessors of passenger cars to charge a fee as reimbursement for payment of vehicle licensing fees and taxes; and providing other matters properly relating thereto.

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

- 1 **Section 1.** NRS 482.313 is hereby amended to read as follows:
2 482.313 1. Upon the lease of a passenger car by a short-term lessor
3 in this state, the short-term lessor ~~shall~~ :
4 ***(a) Shall*** charge and collect from the short-term lessee a ***governmental***
5 ***services*** fee of 6 percent of the total amount for which the passenger car
6 was leased, excluding any taxes or other fees imposed by a governmental
7 entity.
8 ***(b) May charge and collect from the short-term lessee a recovery***
9 ***surcharge not to exceed 3.5 percent of the total amount for which the***
10 ***passenger car was leased, excluding any taxes or other fees imposed by a***
11 ***governmental entity, as reimbursement for vehicle licensing fees and***
12 ***taxes paid by the short-term lessor.***
13 The amount of ~~the~~ ***any fee charged pursuant to this subsection*** must be
14 indicated in the lease agreement.
15 2. ***The governmental services fees due from a short-term lessor to the***
16 ***department of taxation pursuant to this subsection are due on the last***
17 ***day of each calendar quarter.*** On or before ~~January 31 of each year,~~
18 ***the last day of the month following each calendar quarter,*** the short-term
19 lessor shall:



1 (a) File with the department of taxation and the department of motor
2 vehicles and public safety, on a form prescribed by the department of
3 taxation, a report indicating the total amount of:
4 (1) ~~{Fees}~~ *Governmental services fees* collected by the short-term
5 lessor during the immediately preceding ~~{year}~~ *calendar quarter* pursuant
6 to this section; and
7 (2) Vehicle licensing fees and taxes paid by the short-term lessor
8 during the immediately preceding ~~{year}~~ *calendar quarter* pursuant to this
9 chapter.
10 (b) Remit to the department of taxation ~~+~~
11 ~~—(1) One third of~~ the *governmental services* fees collected by the
12 short-term lessor *pursuant to paragraph (a) of subsection 1* during the
13 immediately preceding ~~{year pursuant to this section; and~~
14 ~~—(2) Of the remainder of those fees, any amount in excess of the total~~
15 ~~amount of vehicle licensing fees and taxes paid by the short-term lessor~~
16 ~~during the immediately preceding year pursuant to this chapter.~~ *calendar*
17 *quarter.*
18 3. The department of taxation shall deposit all money received from
19 short-term lessors pursuant to the provisions of this section with the state
20 treasurer for credit to the state general fund.
21 4. To ensure compliance with this section, the department of taxation
22 may audit the records of a short-term lessor.
23 5. The provisions of this section do not limit or affect the payment of
24 any taxes or fees imposed pursuant to the provisions of this chapter.
25 6. The department of motor vehicles and public safety shall, upon
26 request, provide to the department of taxation any information in its
27 records relating to a short-term lessor that the department of taxation
28 considers necessary to collect the fee required by this section.
29 7. As used in this section, “vehicle licensing fees and taxes” means:
30 (a) The fees paid by a short-term lessor for the registration of, and the
31 issuance of certificates of title for, the passenger cars leased by him; and
32 (b) The basic and supplemental governmental services taxes paid by the
33 short-term lessor with regard to those passenger cars.
34 **Sec. 2.** Notwithstanding the amendatory provisions of section 1 of this
35 act to the contrary, the reports required and fees due from a short-term
36 lessor for the calendar year 2001 are governed by the provisions of NRS
37 482.313, as that section existed on December 31, 2001.
38 **Sec. 3.** This act becomes effective on January 1, 2002.

