

ASSEMBLY BILL NO. 35—COMMITTEE ON TRANSPORTATION

PREFILED JANUARY 8, 1999

(ON BEHALF OF LEGISLATIVE COMMISSION'S STUDY OF THE
CONSTRUCTION AND MAINTENANCE OF HIGHWAYS)

Referred to Committee on Transportation

SUMMARY—Eliminates conversion factor for liquefied petroleum gas used in calculation of tax on special fuel. (BDR 32-216)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

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

AN ACT relating to taxation; eliminating the conversion factor for liquefied petroleum gas used in the calculation of the tax on special fuel; 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 366.197 is hereby amended to read as follows:
2 366.197 For the purpose of taxing the sale or use of compressed natural
3 gas, ~~for liquefied petroleum gas,~~ 125 cubic feet of natural gas ~~for liquefied~~
4 ~~petroleum gas~~ shall be deemed to equal 1 gallon of special fuel.
5 **Sec. 2.** This act becomes effective on July 1, 1999.

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