
ASSEMBLY BILL NO. 403—ASSEMBLYMEN PARKS AND CHOWNING

MARCH 4, 1999

Referred to Committee on Transportation

SUMMARY—Revises manner in which fees collected by short-term lessors of passenger cars are required to be distributed. (BDR 43-1281)

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

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

AN ACT relating to motor vehicles; revising the manner in which the fees collected by short-term lessors of passenger cars are required to be distributed; 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 charge and collect from the short-
4 term lessee a fee of 6 percent of the total amount for which the passenger
5 car was leased, excluding any taxes or other fees imposed by a
6 governmental entity. The amount of the fee must be indicated in the lease
7 agreement.
8 2. On or before January 31 of each year, the short-term lessor shall:
9 (a) File with the department of taxation and the department of motor
10 vehicles and public safety, on a form prescribed by the department of
11 taxation, a report indicating the total amount of ~~the~~
12 ~~—(1) Fees~~ ***the fees*** collected by the short-term lessor during the
13 immediately preceding year pursuant to this section; and
14 ~~[(2) Vehicle licensing fees and taxes paid by the short-term lessor~~
15 ~~during the immediately preceding year pursuant to this chapter.]~~

1 (b) Remit to the department of taxation ~~the~~
2 ~~—(1) One-third of~~ the fees collected by the short-term lessor during
3 the immediately preceding year pursuant to this section . ~~the; and~~
4 ~~—(2) Of the remainder of those fees, any amount in excess of the total~~
5 ~~amount of vehicle licensing fees and taxes paid by the short-term lessor~~
6 ~~during the immediately preceding year pursuant to this chapter.]~~

7 3. The department of taxation shall deposit all money received from
8 short-term lessors pursuant to the provisions of this section *in the*
9 *following manner:*

10 (a) *One-third of the money must be deposited* with the state treasurer
11 for credit to the state general fund.

12 (b) *One-third of the money must be deposited in the state highway*
13 *fund created pursuant to NRS 408.235.*

14 (c) *One-third of the money must be deposited in the intergovernmental*
15 *fund created pursuant to NRS 353.254. The state controller shall, acting*
16 *upon the collection data provided by the department of taxation, remit to*
17 *each regional transportation commission created pursuant to chapter 373*
18 *of NRS the amount of money collected pursuant to the provisions of this*
19 *section by the short-term lessors in the county where the regional*
20 *transportation commission is created. If a regional transportation*
21 *commission has not been created in a county in which fees are collected*
22 *by short-term lessors pursuant to the provisions of this section, the state*
23 *controller shall remit the amount of money collected by the short-term*
24 *lessors in that county to the general fund of that county. Any money so*
25 *remitted pursuant to this paragraph must be used for the construction,*
26 *repair or maintenance of public roads, or for any other purpose related*
27 *to public mass transportation.*

28 4. To ensure compliance with this section, the department of taxation
29 may audit the records of a short-term lessor.

30 5. The provisions of this section do not limit or affect the payment of
31 any taxes or fees imposed pursuant to the provisions of this chapter.

32 6. The department of motor vehicles and public safety shall, upon
33 request, provide to the department of taxation any information in its
34 records relating to a short-term lessor that the department of taxation
35 considers necessary to collect the fee required by this section.

36 ~~[7.—As used in this section, “vehicle licensing fees and taxes” means:~~
37 ~~—(a) The fees paid by a short-term lessor for the registration of, and the~~
38 ~~issuance of certificates of title for, the passenger cars leased by him; and~~
39 ~~—(b) The basic and supplemental privilege taxes paid by the short-term~~
40 ~~lessor with regard to those passenger cars.]~~

1 **Sec. 2.** NRS 408.235 is hereby amended to read as follows:

2 408.235 1. There is hereby created the state highway fund.

3 2. Except as otherwise provided in subsection 7 of NRS 482.180 ~~the~~
4 ~~the~~ :

5 (a) *The* proceeds from the imposition of any license or registration fee
6 and other charges with respect to the operation of any motor vehicle upon
7 any public highway, city, town or county road, street, alley or highway in
8 this state and the proceeds from the imposition of any excise tax on
9 gasoline or other motor vehicle fuel ; *and*

10 (b) *One-third of the proceeds from the imposition of the fee for the*
11 *short-term lease of a passenger car pursuant to the provisions of NRS*
12 *482.313,*

13 must be deposited in the state highway fund and must, except for *the* costs
14 of administering the collection ~~thereof,~~ *of the proceeds described in*
15 *paragraph (a),* be used exclusively for administration, construction,
16 reconstruction, improvement and maintenance of highways as provided for
17 in this chapter.

18 3. The interest and income earned on the money in the state highway
19 fund, after deducting any applicable charges, must be credited to the fund.

20 4. Costs of administration for the collection of the proceeds for any
21 license or registration fees and other charges with respect to the operation
22 of any motor vehicle must be limited to a sum not to exceed 22 percent of
23 the total proceeds ~~so~~ collected.

24 5. Costs of administration for the collection of any excise tax on
25 gasoline or other motor vehicle fuel must be limited to a sum not to exceed
26 1 percent of the total proceeds ~~so~~ collected.

27 6. All bills and charges against the state highway fund for
28 administration, construction, reconstruction, improvement and
29 maintenance of highways under the provisions of this chapter must be
30 certified by the director and ~~must be~~ presented to and examined by the
31 state board of examiners. ~~When~~ *If* allowed by the state board of
32 examiners and upon being audited by the state controller, the state
33 controller shall draw his warrant ~~therefor~~ *for those bills and charges*
34 upon the state treasurer.

35 **Sec. 3.** This act becomes effective on July 1, 1999.