

ASSEMBLY BILL NO. 455—ASSEMBLYMAN PERKINS

MARCH 10, 1999

Referred to Committee on Taxation

SUMMARY—Provides exemption from vehicle privilege tax for certain vehicles registered by elderly persons. (BDR 32-583)

FISCAL NOTE: Effect on Local Government: Yes.
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 the vehicle privilege tax; providing an exemption from the tax for certain vehicles registered by elderly persons; providing a penalty; and providing other matters properly relating thereto.

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

Section 1. Chapter 371 of NRS is hereby amended by adding thereto
a new section to read as follows:

***1. Except as otherwise provided in this section, a vehicle registered
by an elderly person who is an actual bona fide resident of this state is
exempt from taxation to the extent of \$5,000 of its determined valuation.***

***2. For the purpose of this section, the first \$5,000 of the determined
valuation of a vehicle in which an elderly person has any interest shall be
deemed to belong to that person.***

***3. An elderly person claiming the exemption shall file annually with
the department in the county where the exemption is claimed an affidavit
declaring that he is an elderly person and an actual bona fide resident of
the State of Nevada, and that the exemption is claimed in no other county
within this state. After the filing of the original affidavit, the county
assessor shall mail a form for renewal of the exemption to the elderly
person each year following a year in which the exemption was allowed
for that person. The form must be designed to facilitate its return by mail
by the person claiming the exemption.***

***4. Before allowing an exemption pursuant to this section, the
department shall require proof of the age and residency of the elderly***

1 *person, and for that purpose shall require the person claiming the*
2 *exemption to produce his driver's license or a copy of his birth*
3 *certificate, and such other proof of his residency as may be necessary.*

4 *5. The exemption provided in this section does not apply to:*

5 *(a) A bus, truck or truck trailer having a declared gross weight of*
6 *10,000 pounds or more; or*

7 *(b) A trailer or semitrailer having an unladen weight of 4,000 pounds*
8 *or more.*

9 *6. If a person files a false affidavit or produces false proof to the*
10 *department, and as a result of the false affidavit or false proof a tax*
11 *exemption is allowed to a person not entitled to the exemption, that*
12 *person is guilty of a gross misdemeanor.*

13 *7. As used in this section, "elderly person" means a person who is 55*
14 *years of age or older.*

15 **Sec. 2.** NRS 371.105 is hereby amended to read as follows:

16 371.105 Claims pursuant to NRS 371.101, 371.102, 371.103 or
17 371.104 , *or section 1 of this act*, for ~~{tax-exemption on}~~ *an exemption*
18 *from* the vehicle privilege tax and designations of any amount to be
19 credited to the veterans' home account pursuant to NRS 371.1035 must be
20 filed annually ~~{at any time}~~ on or before the date when payment of the tax
21 is due. All exemptions provided for in this section must not be in an
22 amount which gives the taxpayer a total exemption greater than that to
23 which he is entitled during any fiscal year.

24 **Sec. 3.** NRS 371.106 is hereby amended to read as follows:

25 371.106 1. Whenever any vehicle ceases to be exempt from taxation
26 under NRS 371.101, 371.102, 371.103 or 371.104 , *or section 1 of this*
27 *act*, because the owner no longer meets the requirements for the exemption
28 provided in those sections, its owner shall immediately notify the
29 department of ~~{the}~~ *that* fact.

30 2. If a person fails to notify the department as required by subsection 1
31 and as a result of ~~{such}~~ *the* failure is allowed a tax exemption to which he
32 is not entitled, there ~~{shall}~~ *must* be added to and collected with the tax
33 otherwise due a penalty equal to double the amount of the tax. If the
34 person's failure is fraudulent and results in his receiving a tax exemption to
35 which he is not entitled, the person is also guilty of a gross misdemeanor.

36 **Sec. 4.** This act becomes effective on July 1, 1999.