ASSEMBLY BILL NO. 550–ASSEMBLYMAN CARPENTER

MARCH 15, 1999

Referred to Committee on Transportation

SUMMARY—Revises provisions relating to registration fees and special fuel taxes applicable to certain motor vehicles. (BDR 43-1037)

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 ~~[omitted material]~~ is material to be omitted.

AN ACT relating to motor vehicles; revising the provisions relating to the fees for the registration of certain motor vehicles; imposing an additional tax on the special fuel used in the propulsion of certain motor vehicles on the highways of this state; 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. NRS 482.482 is hereby amended to read as follows:

482.482 1. In addition to any other applicable fee listed in NRS 482.480, there must be paid to the department for the registration of every motortruck, truck-tractor or bus which has a declared gross weight of:

(a) Less than 6,000 pounds, a fee of $33.

(b) Not less than 6,000 pounds and not more than 8,499 pounds, a fee of $38.

(c) Not less than 8,500 pounds and not more than 10,000 pounds, a fee of $48.

(d) Not less than 10,001 pounds and not more than 26,000 pounds, a fee of $12 for each 1,000 pounds or fraction thereof.

(e) Not less than 26,001 pounds and not more than 80,000 pounds, a fee of ~~[$17 for each 1,000 pounds or fraction thereof. The maximum fee is $1,360.]~~ ***$50.***

2. Except as otherwise provided in subsection 6, the original or renewal registration fees for fleets of vehicles with a declared gross weight in excess of 26,000 pounds and the tax imposed by the provisions of chapter 371 of NRS for the privilege of operating those vehicles may be

paid in equal installments. Installments are due on or before January 31, April 1, July 1 and October 1 of each year. The amount of each installment must be determined by taking the total fee and privilege tax due for the calendar year and dividing that total by four. The department shall not allow installment payments for a vehicle added to a fleet after the original or renewal registration is issued.

3. If the due date of any installment falls on a Saturday, Sunday or legal holiday, that installment is not due until the next following business day.

4. Any payment required by subsection 2 shall be deemed received by the department on the date shown by the post office cancellation mark stamped on an envelope containing payment properly addressed to the department, if that date is earlier than the actual receipt of that payment.

5. A person who fails to pay any fee pursuant to subsection 2 or privilege tax when due shall pay to the department a penalty of 10 percent of the amount of the unpaid fee, plus interest on the unpaid fee at the rate of 1 percent per month or fraction of a month from the date the fee and tax were due until the date of payment.

6. If a person fails to pay any fee pursuant to subsection 2 or privilege tax when due, the department may, in addition to the penalty provided for in subsection 5, require that person to pay:

(a) The entire amount of the unpaid registration fee and privilege tax owed by that person for the remainder of the calendar year; and

(b) On an annual basis, any registration fee and privilege tax set forth in subsection 2 which may be incurred by that person in any subsequent calendar year.

Sec. 2. Chapter 366 of NRS is hereby amended by adding thereto a new section to read as follows:

In addition to the tax imposed pursuant to NRS 366.190, a special fuel user who operates a motor vehicle that has a declared gross weight in excess of 26,000 pounds shall pay to the department a tax of 8.7 cents per gallon for the special fuel used in the propulsion of the motor vehicle on the highways of this state. The tax must be paid by the special fuel user when he files his quarterly or annual tax return with the department pursuant to NRS 366.380.

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