

Senate Bill No. 202--Committee on Transportation

CHAPTER.....

AN ACT relating to motor vehicles; authorizing the department of motor vehicles and public safety to file a certificate of delinquency on taxes, fees and assessments owed to the department; deleting an exemption provided for certain special fuel users from the requirement of obtaining a special fuel user's license; providing that certain refunds owed to licensed special fuel users be credited against any debt owing to the department by such users; 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 481 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

Sec. 2. 1. *If any tax, fee or assessment administered by the department is not paid when due, the department may, within 3 years after the date that the tax, fee or assessment was due, file for record a certificate in the office of any county recorder which states:*

(a) The amount of the tax, fee or assessment and any interest or penalties due;

(b) The name and address of the person who is liable for the amount due as they appear on the records of the department; and

(c) That the department has complied with all procedures required by law for determining the amount due.

2. From the time of the filing of the certificate, the amount due, including interest and penalties, constitutes a lien upon all real and personal property in the county owned by the person or acquired by him afterwards and before the lien expires. The lien has the effect and priority of a judgment lien and continues for 5 years after the time of the filing of the certificate unless sooner released or otherwise discharged.

3. Within 5 years after the date of the filing of the certificate or within 5 years after the date of the last extension of the lien pursuant to this subsection, as appropriate, the lien may be extended by filing for record a new certificate in the office of the county recorder of any county. From the time of filing, the lien is extended to all real and personal property in the county owned by the person or acquired by him afterwards for 5 years, unless sooner released or otherwise discharged.

Sec. 3. 1. *The department may release all or any portion of the property subject to a lien imposed by the department pursuant to section 2 of this act or subordinate the lien to other liens and encumbrances if the department determines that the amount, interest and penalties are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the collection of the amount, interest and penalties.*

2. A certificate issued by the department stating that property has been released from a lien, or that a lien has been subordinated to other

liens and encumbrances, is conclusive evidence that the property has been released, or that the lien has been subordinated.

Sec. 4. NRS 366.221 is hereby amended to read as follows:

366.221 1. Except as otherwise provided in subsection 2, ~~no~~ **a** special fuel user's license ~~may be~~ **is not** required of the following classes of special fuel users:

(a) Operators of motor vehicles who make occasional trips into this state for service or repair.

(b) Operators of house coaches as defined in NRS 484.067.

(c) Operators of motor vehicles having a declared gross weight of 26,000 pounds or less.

(d) Operators of unladen motor vehicles purchased in this state for the trip from the point of delivery to the state boundary.

(e) Operators of motor vehicles who make occasional trips into or across this state for nonprofit or eleemosynary purposes.

~~[(f) Operators of motor vehicles used in the production of motion pictures, including films to be shown in theaters and on television, industrial, training and educational films, commercials for television and video discs and tapes.~~

~~—(g) Private motor carriers of property which is used for any convention, show, exhibition, sporting event, carnival, circus or organized recreational activity.~~

~~—(h) A private motor carrier of property which is used to attend livestock shows or sales.]~~

2. A person otherwise exempt pursuant to subsection 1 who does not purchase special fuel in this state in an amount commensurate with his consumption of special fuel in the propulsion of motor vehicles on the highways of this state shall secure a special fuel user's license.

3. As used in this section, "private motor carrier of property" has the meaning ascribed to it in NRS 706.111.

Sec. 5. NRS 366.650 is hereby amended to read as follows:

366.650 1. If illegally or through error the department collects or receives any excise tax, penalty or interest imposed pursuant to this chapter, the excise tax, penalty or interest must be refunded to the person who paid the tax, penalty or interest. Except as otherwise provided in NRS 360.235, a written application for a refund, stating the specific grounds therefor, must be made within 36 months after the date of payment, whether or not the excise tax, penalty or interest was paid voluntarily or under protest.

2. Refunds must be made to a successor, assignee, estate or heir of the person if written application is made within the time limit.

3. Any amount determined to be refundable by the department must be refunded or credited to any amounts then due from the special fuel supplier or special fuel dealer.

4. All amounts refunded pursuant to the provisions of this chapter must be paid from the state highway fund on claims presented by the department,

approved by the state board of examiners, and allowed and paid as other claims against the state are allowed and paid.

5. ~~{Licensed}~~ *A licensed* special fuel ~~{users}~~ *user* operating interstate *or off road, or both*, who can prove to the satisfaction of the department that ~~{their}~~ *his* special fuel purchases in Nevada exceed ~~{their}~~ *his* use *of the special fuel* over the highways of this state for a certain quarter must apply credit to any excise taxes, penalties or interest required by this chapter or fees, taxes, penalties or interest applicable pursuant to chapter *371, 482 or* 706 of NRS and any balance may be refunded or credited to succeeding reports.

6. A person who wishes to apply for a refund of the tax on special fuel paid by him pursuant to subsection 5 of NRS 366.207 must:

(a) Submit an application for the refund on a form prescribed by the department; and

(b) Establish to the satisfaction of the department that within a period of 6 months he purchased not less than 200 gallons of special fuel in this state which was used for a purpose that is exempt from the tax on special fuel pursuant to NRS 366.200.

The department shall refund to an applicant who complies with the provisions of this subsection a refund in an amount equal to the tax paid by that person when he purchased the special fuel.

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