

SENATE BILL NO. 450—SENATOR O'DONNELL

MARCH 15, 1999

Referred to Committee on Transportation

SUMMARY—Changes provisions for imposition of vehicle privilege tax and limits operation of certain vehicles. (BDR 32-1477)

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 vehicles; changing certain provisions for imposition of the vehicle privilege tax; limiting the operation of certain slower vehicles and increasing registration fees for such vehicles; 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 371.050 is hereby amended to read as follows:
2 371.050 1. Except as otherwise provided in subsections 3 and 4,
3 valuation of vehicles must be determined by the department upon the basis
4 of :
5 ***(a) For a vehicle first registered in Nevada on or after July 1, 1999, or***
6 ***the ownership of which is transferred on or after that date, 25 percent of***
7 ***the manufacturer's suggested retail price in Nevada; or***
8 ***(b) For all other vehicles,*** 35 percent of the manufacturer's suggested
9 retail price in Nevada ,
10 excluding options and extras, as of the time the particular make and model
11 for that year is first offered for sale in Nevada.
12 2. If the department is unable to determine the manufacturer's
13 suggested retail price in Nevada with respect to any vehicle because the
14 vehicle is specially constructed, or for any other reason, the department
15 shall determine the valuation upon the basis of ~~35~~ 25 percent of the
16 original retail price to the original purchaser of the vehicle as evidenced by
17 such document or documents as the department may require.

1 3. For each:

2 (a) Bus, truck, truck tractor or combination of vehicles having a
3 declared gross weight of 10,000 pounds or more; and

4 (b) Trailer or semitrailer having an unladen weight of 4,000 pounds or
5 more,

6 the department may use 85 percent of the original purchaser's cost price in
7 lieu of the manufacturer's suggested retail price.

8 4. If the department is unable to determine the original manufacturer's
9 suggested retail price in Nevada, or the original retail price to the
10 purchaser, the department may determine the original value of the vehicle
11 on the basis of 50 cents per pound.

12 5. For motor carriers which register pursuant to the provisions of the
13 Interstate Highway User Fee Apportionment Act, the department may
14 determine the original purchaser's cost price of the vehicle on the basis of
15 its declared gross weight in a manner which the department finds
16 appropriate and equitable.

17 **Sec. 2.** NRS 371.060 is hereby amended to read as follows:

18 371.060 1. ~~{Except as otherwise provided in subsection 2, each}~~

19 *Each* vehicle *first registered in Nevada on or after July 1, 1999, or the*
20 *ownership of which is transferred on or after that date,* must be

21 depreciated by the department for the purposes of the annual privilege tax
22 according to the following schedule:

23

24 Percentage of
25 Age Initial Value

26

27 New..... 100 percent

28 1 year ~~{85}~~ 95 percent

29 2 years..... ~~{75}~~ 90 percent

30 3 years..... ~~{65}~~ 85 percent

31 4 years..... ~~{55}~~ 80 percent

32 5 years..... ~~{45}~~ 75 percent

33 6 years..... ~~{35}~~ 70 percent

34 7 years..... ~~{25}~~ 65 percent

35 8 years..... ~~{15}~~ 60 percent

36 9 years ~~{or more}~~..... ~~{5}~~ 55 percent

37 *10 years50 percent*

38 *11 years45 percent*

39 *12 years40 percent*

40 *13 years35 percent*

41 *14 years30 percent*

42 *15 years25 percent*

43 *16 years20 percent*

Percentage of
Age Initial Value

17 years	15 percent
18 years	10 percent
19 years or more	5 percent

2. Each ~~bus, truck or truck tractor having a declared gross weight of 10,000 pounds or more and each trailer or semitrailer having an unladen weight of 4,000 pounds or more~~ **vehicle not subject to the provisions of subsection 1** must be depreciated by the department for the purposes of the annual privilege tax according to the following schedule:

Percentage of
Age Initial Value

New.....	100 percent
1 year	75 85 percent
2 years.....	59 75 percent
3 years.....	47 65 percent
4 years.....	37 55 percent
5 years.....	28 45 percent
6 years.....	23 35 percent
7 years.....	20 25 percent
8 years.....	17 15 percent
9 years or more	15 5 percent
10 years or more	13 percent

~~3. Notwithstanding any other provision of this section, the~~

3. The minimum amount of privilege tax:

(a) On any trailer having an unladen weight of 1,000 pounds or less :

(1) For a trailer first registered in Nevada on or after July 1, 1999, or the ownership of which is transferred on or after that date, is \$5; or

(2) For a trailer not subject to the provisions of subparagraph (1), is \$3; and

(b) On any other vehicle :

(1) For a vehicle first registered in Nevada on or after July 1, 1999, or the ownership of which is transferred on or after that date, is \$9; or

(2) For a vehicle not subject to the provisions of subparagraph (1), is \$6.

4. For the purposes of this section, a vehicle shall be deemed a "new" vehicle if the vehicle has never been registered with the department and has never been registered with the appropriate agency of any other state, the

1 District of Columbia, any territory or possession of the United States or any
2 foreign state, province or country.

3 **Sec. 3.** NRS 482.480 is hereby amended to read as follows:

4 482.480 There must be paid to the department for the registration or
5 the transfer or reinstatement of the registration of motor vehicles, trailers
6 and semitrailers, fees according to the following schedule:

7 1. Except as otherwise provided in this section, for each stock
8 passenger car and each reconstructed or specially constructed passenger car
9 registered to a person, regardless of weight or number of passenger
10 capacity, a fee for registration of \$33.

11 2. Except as otherwise provided in subsection 3:

12 (a) For each of the fifth and sixth such cars registered to a person for
13 which special license plates have been issued pursuant to NRS 482.380,
14 482.381, 482.3812, 482.3814 or 482.3816, a fee for registration of \$16.50.

15 (b) For each of the seventh and eighth such cars registered to a person
16 for which special license plates have been issued pursuant to NRS 482.380,
17 482.381, 482.3812, 482.3814 or 482.3816, a fee for registration of \$12.

18 (c) For each of the ninth or more such cars registered to a person for
19 which special license plates have been issued pursuant to NRS 482.380,
20 482.381, 482.3812, 482.3814 or 482.3816, a fee for registration of \$8.

21 3. The fees specified in subsection 2 do not apply:

22 (a) Unless the person registering the cars presents to the department at
23 the time of registration the registrations of all of the cars registered to him.

24 (b) To cars that are part of a fleet.

25 4. For every motorcycle, a fee for registration of \$33 and for each
26 motorcycle other than a trimobile, an additional fee of \$6 for motorcycle
27 safety. The additional fee must be deposited in the state highway fund for
28 credit to the account for the program for the education of motorcycle riders.

29 5. For each transfer of registration, a fee of \$6 in addition to any other
30 fees.

31 6. To reinstate the registration of a motor vehicle suspended pursuant
32 to NRS 485.317:

33 (a) A fee of \$250 for a registered owner who failed to have insurance on
34 the date specified in the form for verification that was mailed by the
35 department pursuant to subsection 2 of NRS 485.317; or

36 (b) A fee of \$50 for a registered owner of a dormant vehicle who
37 canceled the insurance coverage for that vehicle or allowed the insurance
38 coverage for that vehicle to expire without first canceling the registration
39 for the vehicle in accordance with subsection 3 of NRS 485.320,
40 both of which must be deposited in the account for verification of insurance
41 which is hereby created in the state highway fund. Money in the account
42 must be used to carry out the provisions of NRS 485.313 to 485.318,
43 inclusive.

1 7. For every travel trailer, a fee for registration of \$27.

2 8. For every permit for the operation of a golf cart, an annual fee of
3 \$10.

4 ***9. For every low-speed vehicle, as that term is defined in section 5 of***
5 ***this act, a fee for registration of \$100.***

6 **Sec. 4.** NRS 482.480 is hereby amended to read as follows:

7 482.480 There must be paid to the department for the registration or
8 the transfer or reinstatement of the registration of motor vehicles, trailers
9 and semitrailers, fees according to the following schedule:

10 1. Except as otherwise provided in this section, for each stock
11 passenger car and each reconstructed or specially constructed passenger car
12 registered to a person, regardless of weight or number of passenger
13 capacity, a fee for registration of \$33.

14 2. Except as otherwise provided in subsection 3:

15 (a) For each of the fifth and sixth such cars registered to a person, a fee
16 for registration of \$16.50.

17 (b) For each of the seventh and eighth such cars registered to a person, a
18 fee for registration of \$12.

19 (c) For each of the ninth or more such cars registered to a person, a fee
20 for registration of \$8.

21 3. The fees specified in subsection 2 do not apply:

22 (a) Unless the person registering the cars presents to the department at
23 the time of registration the registrations of all of the cars registered to him.

24 (b) To cars that are part of a fleet.

25 4. For every motorcycle, a fee for registration of \$33 and for each
26 motorcycle other than a trimobile, an additional fee of \$6 for motorcycle
27 safety. The additional fee must be deposited in the state highway fund for
28 credit to the account for the program for the education of motorcycle riders.

29 5. For each transfer of registration, a fee of \$6 in addition to any other
30 fees.

31 6. To reinstate the registration of a motor vehicle suspended pursuant
32 to NRS 485.317:

33 (a) A fee of \$250 for a registered owner who failed to have insurance on
34 the date specified in the form for verification that was mailed by the
35 department pursuant to subsection 2 of NRS 485.317; or

36 (b) A fee of \$50 for a registered owner of a dormant vehicle who
37 canceled the insurance coverage for that vehicle or allowed the insurance
38 coverage for that vehicle to expire without first canceling the registration
39 for the vehicle in accordance with subsection 3 of NRS 485.320,
40 both of which must be deposited in the account for verification of insurance
41 which is hereby created in the state highway fund. Money in the account
42 must be used to carry out the provisions of NRS 485.313 to 485.318,
43 inclusive.

1 7. For every travel trailer, a fee for registration of \$27.

2 8. For every permit for the operation of a golf cart, an annual fee of
3 \$10.

4 9. *For every low-speed vehicle, as that term is defined in section 5 of*
5 *this act, a fee for registration of \$100.*

6 **Sec. 5.** Chapter 484 of NRS is hereby amended by adding thereto a
7 new section to read as follows:

8 1. *As used in this section, "low-speed vehicle" means a motor*
9 *vehicle:*

10 (a) *Designed to carry no more than four persons;*

11 (b) *Designed to operate at a maximum speed of at least 20 but not*
12 *more than 25 miles per hour;*

13 (c) *Having at least four wheels in contact with the ground;*

14 (d) *Having an unladen weight of less than 1,800 pounds; and*

15 (e) *Complying with the standards for safety of such a vehicle set forth*
16 *in Federal Motor Safety Standard No. 500 at 49 CFR § 571.500.*

17 2. *A low-speed vehicle may not be operated upon a highway where*
18 *the posted speed limit is greater than 35 miles per hour, except to cross*
19 *such a highway at an intersection.*

20 **Sec. 6.** 1. This section and sections 1, 2, 3 and 5 of this act become
21 effective on July 1, 1999.

22 2. Section 4 of this act becomes effective at 12:01 a.m. on January 1,
23 2001.

24 3. Section 3 of this act expires by limitation on January 1, 2001.