

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 bus, truck or truck tractor having a declared gross weight of***
6 ***10,000 pounds or more or a trailer or semitrailer having an unladen***
7 ***weight of 4,000 pounds or more, 35 percent of the manufacturer's***
8 ***suggested retail price in Nevada;***
9 ***(b) For a vehicle not subject to paragraph (a) which is first registered***
10 ***in Nevada on or after July 1, 2000; or the ownership of which is***
11 ***transferred on or after that date, 25 percent of the manufacturer's***
12 ***suggested retail price in Nevada; or***
13 ***(c) For all other vehicles,*** 35 percent of the manufacturer's suggested
14 retail price in Nevada ,
15 excluding options and extras, as of the time the particular make and model
16 for that year is first offered for sale in Nevada.
17 2. If the department is unable to determine the manufacturer's
18 suggested retail price in Nevada with respect to any vehicle because the

vehicle is specially constructed, or for any other reason, the department shall determine the valuation upon the basis of ~~{35 percent}~~ *the applicable percentage pursuant to subsection 1* of the original retail price to the original purchaser of the vehicle as evidenced by such document or documents as the department may require.

3. For each:

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

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

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

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

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

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

371.060 1. Except as otherwise provided in subsection 2, each vehicle *first registered in Nevada on or after July 1, 2000, or the ownership of which is transferred on or after that date*, 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	{85} 95 percent
2 years.....	{75} 90 percent
3 years.....	{65} 85 percent
4 years.....	{55} 80 percent
5 years.....	{45} 75 percent
6 years.....	{35} 70 percent
7 years.....	{25} 65 percent
8 years.....	{15} 60 percent
9 years {or more}	{5} 55 percent
10 years	50 percent
11 years	45 percent

1	<i>12 years</i>	<i>40 percent</i>
2	<i>13 years</i>	<i>35 percent</i>
3	<i>14 years</i>	<i>30 percent</i>
4	<i>15 years</i>	<i>25 percent</i>
5	<i>16 years</i>	<i>20 percent</i>
6	<i>17 years</i>	<i>15 percent</i>
7	<i>18 years</i>	<i>10 percent</i>
8	<i>19 years or more</i>	<i>5 percent</i>

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 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 percent
2 years.....	59 percent
3 years.....	47 percent
4 years.....	37 percent
5 years.....	28 percent
6 years.....	23 percent
7 years.....	20 percent
8 years.....	17 percent
9 years <i>or more</i>	15 percent
10 years or more	13 percent

3. ~~{Notwithstanding any other provision of this section,}~~ *Each vehicle not subject to the provisions of subsection 1 or 2 must be depreciated by the department for the purposes of the annual privilege tax according to the following schedule:*

*Percentage of
Age Initial Value*

<i>New.....</i>	<i>100 percent</i>
<i>1 year</i>	<i>85 percent</i>
<i>2 years</i>	<i>75 percent</i>
<i>3 years</i>	<i>65 percent</i>
<i>4 years</i>	<i>55 percent</i>

1	<i>5 years</i>	<i>45 percent</i>
2	<i>6 years</i>	<i>35 percent</i>
3	<i>7 years</i>	<i>25 percent</i>
4	<i>8 years</i>	<i>15 percent</i>
5	<i>9 years or more</i>	<i>5 percent</i>

6
7 **4.** *Except as otherwise provided in subsection 5,* the minimum amount
8 of privilege tax:

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

10 *(1) For a trailer first registered in Nevada on or after July 1, 2000,*
11 *or the ownership of which is transferred on or after that date, is \$5; or*

12 *(2) For a trailer not subject to the provisions of subparagraph (1), is*
13 *\$3; and*

14 (b) On any other vehicle :

15 *(1) For a vehicle first registered in Nevada on or after July 1, 2000,*
16 *or the ownership of which is transferred on or after that date, is \$9; or*

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

19 ~~[4.]~~ **5.** *The minimum amount of privilege tax on a bus, truck or truck*
20 *tractor having a declared gross weight of 10,000 pounds or more or a*
21 *trailer or semitrailer having an unladen weight of 4,000 pounds or more*
22 *is \$6.*

23 **6.** For the purposes of this section, a vehicle shall be deemed a “new”
24 vehicle if the vehicle has never been registered with the department and has
25 never been registered with the appropriate agency of any other state, the
26 District of Columbia, any territory or possession of the United States or any
27 foreign state, province or country.

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

29 482.480 There must be paid to the department for the registration or
30 the transfer or reinstatement of the registration of motor vehicles, trailers
31 and semitrailers, fees according to the following schedule:

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

36 2. Except as otherwise provided in subsection 3:

37 (a) For each of the fifth and sixth such cars registered to a person for
38 which special license plates have been issued pursuant to NRS 482.380,
39 482.381, 482.3812, 482.3814 or 482.3816, a fee for registration of \$16.50.

40 (b) For each of the seventh and eighth such cars registered to a person
41 for which special license plates have been issued pursuant to NRS 482.380,
42 482.381, 482.3812, 482.3814 or 482.3816, a fee for registration of \$12.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. Except as otherwise provided in subsection 3:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 2. Sections 1 and 2 of this act becomes effective on July 1, 2000.

7 3. Section 4 of this act becomes effective at 12:01 a.m. on January 1,
8 2001.

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

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