

SENATE BILL NO. 539—COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF LEGISLATIVE COMMITTEE TO STUDY THE
DISTRIBUTION AMONG LOCAL GOVERNMENTS OF
REVENUE FROM STATE AND LOCAL TAXES)

MARCH 22, 1999

Referred to Committee on Taxation

SUMMARY—Makes various changes relating to exemptions from certain taxes. (BDR 32-711)

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 ~~for omitted material~~ is material to be omitted.

AN ACT relating to taxation; extending the partial exemptions from the property tax and motor vehicle privilege tax for widows and orphan children to widowers; extending the prohibition against a new vehicle dealer accepting an application for the registration of a motor vehicle from veterans and their relations wishing to claim an exemption from the motor vehicle privilege tax to any person wishing to claim such an exemption; 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 361.080 is hereby amended to read as follows:
2 361.080 1. The property of ~~widows~~ ***surviving spouses*** and orphan
3 children, not to exceed the amount of \$1,000 assessed valuation, is exempt
4 from taxation, but no such exemption may be allowed to anyone but actual
5 bona fide residents of this state, and must be allowed in but one county in
6 this state to the same family.
7 2. For the purpose of this section, property in which the ~~widow~~
8 ***surviving spouse*** or orphan child has any interest shall be deemed the
9 property of the ~~widow~~ ***surviving spouse*** or orphan child.
10 3. The person claiming such an exemption shall file with the county
11 assessor an affidavit declaring his residency and that the exemption has
12 been claimed in no other county in this state for that year. After the filing of

1 the original affidavit, the county assessor shall mail a form for renewal of
2 the exemption to the person each year following a year in which the
3 exemption was allowed for that person. The form must be designed to
4 facilitate its return by mail by the person claiming the exemption.

5 **Sec. 2.** NRS 361.1565 is hereby amended to read as follows:

6 361.1565 The ~~{personal}~~ property tax exemption to which a ~~{widow,}~~
7 *surviving spouse*, orphan child, blind person, veteran or surviving spouse
8 of a disabled veteran is entitled ~~{under}~~ *pursuant to* NRS 361.080,
9 361.085, 361.090 or 361.091 is reduced to the extent that ~~{he}~~ *the person* is
10 allowed an exemption from the vehicle privilege tax ~~{under}~~ *pursuant to*
11 chapter 371 of NRS.

12 **Sec. 3.** NRS 361.850 is hereby amended to read as follows:

13 361.850 1. A person may receive assistance ~~{under}~~ *pursuant to* the
14 Senior Citizens' Property Tax Assistance Act while receiving a property
15 tax exemption as a ~~{widow,}~~ *surviving spouse*, blind person or veteran if
16 the person has filed a claim for the exemption with the county assessor.

17 2. The assessed valuation of any property used to determine a refund
18 pursuant to the Senior Citizens' Property Tax Assistance Act must be
19 reduced by the amount of such an exemption.

20 **Sec. 4.** NRS 371.101 is hereby amended to read as follows:

21 371.101 1. Vehicles registered by ~~{widows}~~ *surviving spouse* and
22 orphan children, not to exceed the amount of \$1,000 determined valuation,
23 are exempt from taxation, but the exemption must not be allowed to anyone
24 but actual bona fide residents of this state, and must be filed in but one
25 county in this state to the same family.

26 2. For the purpose of this section, vehicles in which the ~~{widow}~~
27 *surviving spouse* or orphan child has any interest shall be deemed to
28 belong entirely to that ~~{widow}~~ *surviving spouse* or orphan child.

29 3. The person claiming the exemption shall file with the department in
30 the county where the exemption is claimed an affidavit declaring his
31 residency and that the exemption has been claimed in no other county in
32 this state for that year. After the filing of the original affidavit, the county
33 assessor shall mail a form for renewal of the exemption to the person each
34 year following a year in which the exemption was allowed for that person.
35 The form must be designed to facilitate its return by mail by the person
36 claiming the exemption.

37 **Sec. 5.** NRS 482.216 is hereby amended to read as follows:

38 482.216 1. Upon the request of a new vehicle dealer, the department
39 may authorize the new vehicle dealer to:

40 (a) Accept applications for the registration of the new motor vehicles he
41 sells and the related fees and taxes;

42 (b) Issue certificates of registration to applicants who satisfy the
43 requirements of this chapter;

and

1 (c) Accept applications for the transfer of registration pursuant to NRS
2 482.399 if the applicant purchased from the new vehicle dealer a new
3 vehicle to which the registration is to be transferred.

4 2. A new vehicle dealer who is authorized to issue certificates of
5 registration pursuant to subsection 1 shall:

6 (a) Transmit the applications he receives to the department within the
7 period prescribed by the department;

8 (b) Transmit the fees he collects from the applicants and properly
9 account for them within the period prescribed by the department;

10 (c) Comply with the regulations adopted pursuant to subsection 4; and

11 (d) Bear any cost of equipment which is necessary to issue certificates of
12 registration, including , **without limitation**, any computer hardware or
13 software.

14 3. A new vehicle dealer who is authorized to issue certificates of
15 registration pursuant to subsection 1 shall not:

16 (a) Charge any additional fee for the performance of those services;

17 (b) Receive compensation from the department for the performance of
18 those services;

19 (c) Accept applications for the renewal of registration of a motor
20 vehicle; or

21 (d) Accept an application for the registration of a motor vehicle if the
22 applicant wishes to:

23 (1) Obtain special license plates pursuant to NRS 482.3667 to
24 482.3825, inclusive; or

25 (2) Claim ~~the~~ **an** exemption from the vehicle privilege tax provided
26 pursuant to ~~[NRS 361.1565 to veterans and their relations.]~~ **chapter 371 of**
27 **NRS.**

28 4. The director shall adopt such regulations as are necessary to carry
29 out the provisions of this section. The regulations adopted pursuant to this
30 subsection must provide for:

31 (a) The expedient and secure issuance of license plates and decals by the
32 department; and

33 (b) The withdrawal of the authority granted to a new vehicle dealer
34 pursuant to subsection 1 if that dealer fails to comply with the regulations
35 adopted by the department.

36 **Sec. 6.** This act becomes effective on July 1, 1999.