

ASSEMBLY BILL NO. 460—ASSEMBLYMAN PARKS

MARCH 19, 2001

Referred to Committee on Transportation

SUMMARY—Revises provisions governing payment, remission and distribution of fees collected by short-term lessors of passenger cars. (BDR 43-589)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: 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 motor vehicles; revising provisions governing the payment of fees by short-term lessors of passenger cars to require monthly or quarterly payments to the department of taxation; revising the manner in which those fees are required to be distributed; 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 482.313 is hereby amended to read as follows:
- 2 482.313 1. Upon the lease of a passenger car by a short-term lessor
- 3 in this state, the short-term lessor shall charge and collect from the short-
- 4 term lessee a fee of 6 percent of the total amount for which the passenger
- 5 car was leased, excluding any taxes or other fees imposed by a
- 6 governmental entity. The amount of the fee must be indicated in the lease
- 7 agreement.
- 8 2. *Except as otherwise provided in this subsection, the fees collected*
- 9 *pursuant to this section are payable to the department of taxation*
- 10 *monthly on or before the last day of the month next succeeding each*
- 11 *month. If the total amount of fees collected by a short-term lessor*
- 12 *pursuant to this section does not exceed \$10,000 per month, the reporting*
- 13 *and payment period of the short-term lessor is a calendar quarter.*
- 14 3. On or before ~~January 31 of each year,~~ *the last day of the month or*
- 15 *quarter, as applicable,* the short-term lessor shall:
- 16 (a) File with the department of taxation and the department of motor
- 17 vehicles and public safety, on a form prescribed by the department of
- 18 taxation, a report indicating the total amount of ~~the~~
- 19 ~~—(1) Fees~~ *the fees* collected by the short-term lessor during the
- 20 immediately preceding ~~year~~ *month or quarter, as applicable,* pursuant to
- 21 this section; and



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1 ~~[(2) Vehicle licensing fees and taxes paid by the short-term lessor~~
2 ~~during the immediately preceding year pursuant to this chapter.~~
3 ~~—(b) Remit]~~
4 *(b) Except for the amount of money withheld pursuant to subsection*
5 *4, remit to the department of taxation ~~†~~*
6 ~~—(1) One-third of] the fees collected by the short-term lessor during the~~
7 ~~immediately preceding ~~[year]~~ month or quarter, as applicable, pursuant to~~
8 ~~this section. ~~†~~; and~~
9 ~~—(2) Of the remainder of those fees, any amount in excess of the total~~
10 ~~amount of vehicle licensing fees and taxes paid by the short-term lessor~~
11 ~~during the immediately preceding year pursuant to this chapter.~~
12 ~~—3.† 4. A short-term lessor shall deduct and withhold from the total~~
13 ~~fees otherwise due from him 1.25 percent of that total for reimbursement~~
14 ~~of the cost of collecting the fees.~~
15 *5. The department of taxation shall deposit all money received from*
16 *short-term lessors pursuant to the provisions of this section in the*
17 *following manner:*
18 *(a) One-third of the money must be deposited with the state treasurer*
19 *for credit to the state general fund.*
20 ~~†4.†~~ *(b) One-third of the money must be deposited in the state highway*
21 *fund created pursuant to NRS 408.235.*
22 *(c) One-third of the money must be deposited in the intergovernmental*
23 *fund created pursuant to NRS 353.254.*
24 *6. Acting upon the collection data provided by the department of*
25 *taxation pursuant to this section, the state controller shall, from the*
26 *money deposited in the intergovernmental fund pursuant to paragraph*
27 *(c) of subsection 5:*
28 *(a) Remit to each regional transportation commission created*
29 *pursuant to chapter 373 of NRS the portion of money collected pursuant*
30 *to this section by the short-term lessors in the county where the regional*
31 *transportation commission is created.*
32 *(b) If a regional transportation commission has not been created in a*
33 *county in which fees are collected by short-term lessors pursuant to this*
34 *section, remit the portion of money collected by the short-term lessors in*
35 *that county to the general fund of that county.*
36 *All money remitted pursuant to this subsection may be used only for the*
37 *construction, repair or maintenance of public roads, or for any other*
38 *purpose related to public mass transportation.*
39 *7. To ensure compliance with this section, the department of taxation*
40 *may audit the records of a short-term lessor.*
41 ~~†5.†~~ *8. The provisions of this section do not limit or affect the payment*
42 *of any taxes or fees imposed pursuant to the provisions of this chapter.*
43 ~~†6.†~~ *9. The department of motor vehicles and public safety shall, upon*
44 *request, provide to the department of taxation any information in its*
45 *records relating to a short-term lessor that the department of taxation*
46 *considers necessary to collect the fee required by this section.*
47 ~~†7. —As used in this section, “vehicle licensing fees and taxes” means:~~
48 ~~—(a) The fees paid by a short-term lessor for the registration of, and the~~
49 ~~issuance of certificates of title for, the passenger cars leased by him; and~~



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1 ~~—(b) The basic and supplemental privilege taxes paid by the short term~~
2 ~~lessor with regard to those passenger cars.]~~
3 **Sec. 2.** NRS 408.235 is hereby amended to read as follows:
4 408.235 1. There is hereby created the state highway fund.
5 2. Except as otherwise provided in subsection 7 of NRS 482.180 and
6 NRS 482.1805 ~~[-the]~~;
7 *(a) The proceeds from the imposition of any* ~~[-~~
8 ~~—(a) License] license~~ or registration fee and other charges with respect to
9 the operation of any motor vehicle upon any public highway, city, town or
10 county road, street, alley or highway in this state; ~~and]~~
11 *(b) [Excise] The proceeds from the imposition of any excise* tax on
12 gasoline or other motor vehicle fuel ~~[-~~; and
13 *(c) One-third of the proceeds from the imposition of the fee for the*
14 *short-term lease of a passenger car pursuant to the provisions of NRS*
15 *482.313,*
16 must be deposited in the state highway fund and must, except for costs of
17 administering the collection ~~[-thereof]~~ *of the proceeds described in*
18 *paragraphs (a) and (b),* be used exclusively for administration,
19 construction, reconstruction, improvement and maintenance of highways as
20 provided for in this chapter.
21 3. The interest and income earned on the money in the state highway
22 fund, after deducting any applicable charges, must be credited to the fund.
23 4. Costs of administration for the collection of the proceeds for any
24 license or registration fees and other charges with respect to the operation
25 of any motor vehicle must be limited to a sum not to exceed 22 percent of
26 the total proceeds ~~[-so]~~ collected.
27 5. Costs of administration for the collection of any excise tax on
28 gasoline or other motor vehicle fuel must be limited to a sum not to exceed
29 1 percent of the total proceeds ~~[-so]~~ collected.
30 6. All bills and charges against the state highway fund for
31 administration, construction, reconstruction, improvement and maintenance
32 of highways under the provisions of this chapter must be certified by the
33 director and ~~[-must be]~~ presented to and examined by the state board of
34 examiners. ~~[-When]~~ *If* allowed by the state board of examiners and upon
35 being audited by the state controller, the state controller shall draw his
36 warrant ~~[-therefor]~~ *for those bills and charges* upon the state treasurer.
37 **Sec. 3.** This act becomes effective on July 1, 2001.

