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Assembly Bill No. 460—Assemblyman Parks

CHAPTER.....

AN ACT relating to transportation; creating the legislative committee on transportation; prescribing the membership, powers and duties of the committee; revising certain provisions concerning the board of directors of the department of transportation; revising provisions governing the remittance of fees by short-term lessors of passenger cars to the department of taxation; authorizing short-term lessors of passenger cars to charge a fee as reimbursement for payment of vehicle licensing fees and taxes; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Sections 1-9.** (Deleted by amendment.)

**Sec. 10.** NRS 482.313 is hereby amended to read as follows:

482.313 1. Upon the lease of a passenger car by a short-term lessor in this state, the short-term lessor ~~shall~~ :

*(a) Shall charge and collect from the short-term lessee a governmental services fee of 6 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity.*

*(b) May charge and collect from the short-term lessee a recovery surcharge not to exceed 3.5 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity, as reimbursement for vehicle licensing fees and taxes paid by the short-term lessor.*

The amount of ~~the~~ any fee *charged pursuant to this subsection* must be indicated in the lease agreement.

2. *The governmental services fees due from a short-term lessor to the department of taxation pursuant to this subsection are due on the last day of each calendar quarter.* On or before ~~January 31 of each year,~~ *the last day of the month following each calendar quarter,* the short-term lessor shall:

(a) File with the department of taxation and the department of motor vehicles and public safety, on a form prescribed by the department of taxation, a report indicating the total amount of:

(1) ~~Fees~~ *Governmental services fees* collected by the short-term lessor during the immediately preceding ~~year~~ *calendar quarter* pursuant to this section; and

(2) Vehicle licensing fees and taxes paid by the short-term lessor during the immediately preceding ~~year~~ *calendar quarter* pursuant to this chapter.

(b) Remit to the department of taxation ~~the~~

~~(1) One third of~~ the *governmental services* fees collected by the short-term lessor *pursuant to paragraph (a) of subsection 1* during the immediately preceding ~~year pursuant to this section; and~~

~~(2) Of the remainder of those fees, any amount in excess of the total amount of vehicle licensing fees and taxes paid by the short-term lessor during the immediately preceding year pursuant to this chapter.~~ *calendar quarter.*

3. The department of taxation shall deposit all money received from short-term lessors pursuant to the provisions of this section with the state treasurer for credit to the state general fund.

4. To ensure compliance with this section, the department of taxation may audit the records of a short-term lessor.

5. The provisions of this section do not limit or affect the payment of any taxes or fees imposed pursuant to the provisions of this chapter.

6. The department of motor vehicles and public safety shall, upon request, provide to the department of taxation any information in its records relating to a short-term lessor that the department of taxation considers necessary to collect the fee required by this section.

7. As used in this section, "vehicle licensing fees and taxes" means:

(a) The fees paid by a short-term lessor for the registration of, and the issuance of certificates of title for, the passenger cars leased by him; and

(b) The basic and supplemental governmental services taxes paid by the short-term lessor with regard to those passenger cars.

**Sec. 11.** Notwithstanding the amendatory provisions of section 10 of this act to the contrary, the reports required and fees due from a short-term lessor for the calendar year 2001 are governed by the provisions of NRS 482.313, as that section existed on December 31, 2001.

**Sec. 12.** The legislative committee on transportation created pursuant to section 3 of this act shall:

1. Monitor and evaluate the effects of the amendatory provisions of section 10 of this act; and

2. On or before January 31 of each odd-numbered year, submit a report of its evaluation to the director of the legislative counsel bureau for transmittal to the next regular session of the legislature.

**Sec. 13.** 1. This section and sections 1 to 9, inclusive, of this act become effective on July 1, 2001.

2. Sections 10, 11 and 12 of this act become effective on January 1, 2002.