

ASSEMBLY BILL NO. 639—COMMITTEE ON TRANSPORTATION

(ON BEHALF OF ASSOCIATED GENERAL CONTRACTORS—  
NEVADA CHAPTER)

MARCH 26, 2001

Referred to Committee on Transportation

SUMMARY—Authorizes operation or maintenance on public highway of special mobile equipment or farm equipment using dyed special fuel under certain circumstances. (BDR 32-1331)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

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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 taxes; authorizing a person to operate or maintain on a highway in this state any special mobile equipment or farm equipment using dyed special fuel under certain circumstances; 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 366.203 is hereby amended to read as follows:  
2     366.203 1. Special fuel, other than compressed natural gas, liquefied  
3     petroleum gas or kerosene, which is exempt from the tax pursuant to NRS  
4     366.200 must be dyed before it is removed for distribution from a rack.  
5     The dye added to the exempt special fuel must be of the color and  
6     concentration required by the regulations adopted by the Secretary of the  
7     Treasury pursuant to 26 U.S.C. § 4082.  
8     2. Except as otherwise provided in ~~subsection 3,~~ *subsections 3 and 4,*  
9     a person shall not operate or maintain on any highway in this state a motor  
10    vehicle which contains in the fuel tank of that vehicle special fuel which  
11    has been dyed.  
12    3. A person who, pursuant to subsection 2, 3 or 4 of NRS 366.200 is  
13    exempt from the tax imposed by this chapter, may operate or maintain a  
14    motor vehicle on a highway in this state which contains in the fuel tank of  
15    that vehicle special fuel which has been dyed.  
16    4. *A person may operate or maintain on a highway in this state any*  
17    *special mobile equipment or farm equipment that contains in the fuel*



1 *tank of the special mobile equipment or farm equipment special fuel*  
2 *which has been dyed. As used in this subsection, "farm equipment"*  
3 *means any motor vehicle that is designed solely for transporting crops or*  
4 *other agricultural products from the field or other area in which the*  
5 *crops or agricultural products are grown to a yard, silo, cellar, shed or*  
6 *other facility used to store or process the crops or agricultural products.*

7 5. There is a rebuttable presumption that all special fuel which has not  
8 been dyed and which is sold or distributed in this state is for the purpose of  
9 propelling a motor vehicle.

10 **Sec. 2.** This act becomes effective on July 1, 2001.

