

(REPRINTED WITH ADOPTED AMENDMENTS)
FIRST REPRINT A.B. 639

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 person to operate or maintain on certain highways 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 certain highways 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 *farm equipment that contains in the fuel tank of the farm equipment*
18 *special fuel which has been dyed. As used in this subsection:*



* A B 6 3 9 R 1 *

1 (a) *“Farm equipment” means any self-propelled machinery or motor*
2 *vehicle that is designed solely for tilling soil or for cultivating, harvesting*
3 *or transporting crops or other agricultural products from a field or other*
4 *area owned or leased by the operator of the farm equipment and in which*
5 *the crops or agricultural products are grown, to a field, yard, silo, cellar,*
6 *shed or other facility which is:*

7 (1) *Owned or leased by the operator of the farm equipment;*
8 (2) *Used to store or process the crops or agricultural products; and*
9 (3) *Located not more than 20 miles from the field or area in which*
10 *the crops or agricultural products are grown.*

11 *The term includes a tractor, baler or swather or any implement used to*
12 *retrieve hay.*

13 (b) *“Highway” does not include a controlled-access highway as*
14 *defined in NRS 484.041.*

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

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

