## SENATE BILL NO. 520-COMMITTEE ON TRANSPORTATION

## MARCH 26, 2001

## Referred to Committee on Transportation

SUMMARY—Authorizes optional registration of vehicles for 2-year period and makes various changes in provisions governing imposition and procedure distribution of governmental services tax. (BDR 43-1171)

FISCAL NOTE: Effect on Local Government: No.

Effect on the State: Yes.

EXPLANATION - Matter in **bolded italics** is new; matter between brackets [omitted material] is material to be omitted.

AN ACT relating to vehicles; authorizing the optional registration of vehicles for a 2-year period; making various changes in the provisions governing the imposition and the procedure for distribution of the governmental services tax; and providing other matters properly relating thereto.

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

Section 1. Chapter 482 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

Sec. 2. If a vehicle is registered pursuant to NRS 482.206 for:

1. A period of 24 consecutive months, the department shall:

(a) Initially issue to the registered owner of the vehicle a decal, sticker or other device for the vehicle license plate validating the first 12 months of that registration period; and

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(b) If the department has:
(1) No knowledge of any facts that would constitute grounds to cancel, rescind, suspend or refuse the registration of that vehicle, or to refuse the renewal of registration of that vehicle, issue to the registered owner of the vehicle a decal, sticker or other device for the vehicle license plate validating the second 12 months of that registration period. The decal, sticker or other device must be issued during the final month of the first 12 months of that registration period.

(2) Knowledge of any facts that would constitute grounds to cancel, rescind, suspend or refuse the registration of that vehicle, or to refuse the renewal of registration of that vehicle, issue to the registered owner of the vehicle, only if the department is satisfied that those grounds have been removed, a decal, sticker or other device for the vehicle license plate validating the second 12 months of that registration period. The



department shall mail to the registered owner of the vehicle notice of any such grounds in sufficient time to allow the removal of those grounds before the expiration of the first 12 months of that registration period. If a decal, sticker or other device is issued pursuant to this subparagraph, it must be issued during the final month of the first 12 months of that registration period.

2. A period of 2 calendar years, the department shall:

(a) Initially issue the registered owner of the vehicle a decal, sticker or other device for the vehicle license plate validating the first calendar year of that registration period; and

(b) If the department has:

(1) No knowledge of any facts that would constitute grounds to cancel, rescind, suspend or refuse the registration of that vehicle, or to refuse the renewal of registration of that vehicle, issue to the registered owner of the vehicle a decal, sticker or other device for the vehicle license plate validating the second calendar year of that registration period. The decal, sticker or other device must be issued during December of the first calendar year of that registration period.

(2) Knowledge of any facts that would constitute grounds to cancel, rescind, suspend or refuse the registration of that vehicle, or to refuse the renewal of registration of that vehicle, issue to the registered owner of the vehicle, only if the department is satisfied that those grounds have been removed, a decal, sticker or other device for the vehicle license plate validating the second calendar year of that registration period. The department shall mail to the registered owner of the vehicle notice of any such grounds in sufficient time to allow the removal of those grounds before the expiration of the first calendar year of that registration period. If a decal, sticker or other device is issued pursuant to this subparagraph, it must be issued during December of the first calendar year of that registration period.

Sec. 3. 1. Notwithstanding any specific statutory provision to the contrary, if a vehicle is registered pursuant to NRS 482.206 for:

(a) A period of 24 consecutive months, all money received or collected by the department for governmental services taxes attributable to the second 12 months of that registration period; and

(b) A period of 2 calendar years, all money received or collected by the department for governmental services taxes attributable to the second calendar year of that registration period,

must be deposited in the state treasury for credit to the prepaid governmental services tax trust fund, which is hereby created.

2. The amount deposited each month in the trust fund pursuant to subsection 1 must be maintained in the trust fund for a period of 12 months. Upon the termination of that period, the state controller shall transfer that amount for deposit, allocation and distribution, as directed by the department, in the same manner as if the money had been received and collected during the preceding month.

3. The interest and income earned on the money in the trust fund, after deducting any applicable charges, must be credited to the state



general fund. The money in the trust fund does not revert to the state general fund at the end of any fiscal year.

**Sec. 4.** NRS 482.180 is hereby amended to read as follows:

 482.180 1. The motor vehicle fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the department must be deposited in the state treasury for credit to the motor vehicle fund.

2. The interest and income on the money in the motor vehicle fund, after deducting any applicable charges, must be credited to the state highway fund.

3. Any check accepted by the department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the motor vehicle fund, *the prepaid governmental services tax trust fund* or the county to which the payment was credited, in the proper proportion.

4. [All] Except as otherwise provided in section 3 of this act, all money received or collected by the department for the basic governmental services tax must be deposited in the local government tax distribution account, created by NRS 360.660, for credit to the appropriate county pursuant to subsection 6.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of the appropriation, the department shall pay every item of expense.

6. The governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operation must be distributed among the counties in the following percentages:

Carson City	5.21 percent 22.54 percent 2.52 percent 13.31 percent 2.52 percent 3.10 percent 8.25 percent	Lyon	
Lander		winte i me	3.00 percent

The distributions must be allocated among local governments within the respective counties pursuant to the provisions of NRS 482.181.

7. Subject to the requirements of section 3 of this act:

(a) The department shall withhold 6 percent from the amount of the governmental services tax collected by the department as a commission.

(b) From the amount of the governmental services tax collected by a county assessor, the state controller shall credit 1 percent to the department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor.



- When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.
- 9. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.
  - Sec. 5. NRS 482.181 is hereby amended to read as follows:

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482.181 [1.] Except as otherwise provided in [subsection 4, the] this section and section 3 of this act:

- 1. The department shall certify monthly to the state board of examiners the amount of the basic and supplemental governmental services taxes collected for each county by the department and its agents during the preceding month, and that money must be distributed monthly as provided
- 2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.
- 3. The distribution of the basic governmental services tax within a county must be made to local governments, special districts and enterprise districts pursuant to the provisions of NRS 360.680 and 360.690. The distribution of the basic governmental services tax must be made to the county school district within the county before the distribution of the basic governmental services tax pursuant to the provisions of NRS 360.680 and 360.690 and in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in that distribution. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.
- 4. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the fiscal year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.
- 5. The department shall make distributions of the basic governmental services tax directly to county school districts.
- 6. As used in this section:
- (a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.
- (b) "Local government" has the meaning ascribed to it in NRS 360.640.
- (c) "Special district" has the meaning ascribed to it in NRS 360.650.
- Sec. 6. NRS 482.206 is hereby amended to read as follows:
  482.206
  1. Except as otherwise provided in this section [, every] and 48 NRS 482.380:

(a) Every motor vehicle [, except for a motor vehicle that is registered pursuant to the provisions of NRS 706.801 to 706.861, inclusive, or which is a motor vehicle with a declared gross weight in excess of 26,000 pounds, must be registered for a period of 12 or 24 consecutive months, at the option of the person applying for the registration, beginning the day after the first registration by the owner in this state.

[2.] (b) Every vehicle registered by an agent of the department or a registered dealer must be registered for a period of 12 or 24 consecutive months, at the option of the person applying for registration, beginning the first day of the month after the first registration by the owner in this

[3.] (c) Upon the application of the owner of a fleet of vehicles, the director may permit him to register his fleet on the basis of [a calendar year.] 1 or 2 calendar years.

(d) When the registration of any vehicle is transferred pursuant to the provisions of NRS 482.3667, 482.379 or 482.399, the expiration date of each regular license plate, special license plate or substitute decal must, at the time of the transfer of registration, be advanced for a period of 12 or 24 consecutive months, at the option of the person applying for the transfer of registration, beginning:

(1) The first day of the month after the transfer, if the vehicle is transferred by an agent of the department; or

(b) (2) The day after the transfer in all other cases. and a credit on the portion of the fee for registration and the governmental services tax attributable to the remainder of the current period of registration allowed pursuant to the applicable provisions of NRS 482.3667, 482.379 and 482.399.

- 2. Subsection 1 does not apply to a motor vehicle that:
  (a) Is registered pursuant to the provisions of NRS 706.801 to 706.861, inclusive; or
  - (b) Has a declared gross weight in excess of 26,000 pounds.

**Sec. 7.** NRS 482.215 is hereby amended to read as follows:

482.215 1. All applications for registration, except applications for renewal of registration, must be made as provided in this section.

- 2. Applications for all registrations, except renewals of registration, must be made in person, if practicable, to any office or agent of the department or to a registered dealer.
- 3. Each application must be made upon the appropriate form furnished by the department and contain:
  - (a) The signature of the owner.
  - (b) His residential address.

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- (c) His declaration of the county where he intends the vehicle to be based, unless the vehicle is deemed to have no base. The department shall use this declaration to determine the county to which the governmental services tax is to be paid.
- (d) A brief description of the vehicle to be registered, including the name of the maker, the engine, identification or serial number, whether new or used, and the last license number, if known, and the state in which it was issued, and upon the registration of a new vehicle, the date of sale by



the manufacturer or franchised and licensed dealer in this state for the make to be registered to the person first purchasing or operating the vehicle.

- (e) Proof satisfactory to the department or registered dealer that the applicant has provided the insurance required by NRS 485.185 and his signed declaration that he will maintain the insurance during the period of registration.
- (f) If the insurance is provided by a contract of insurance, evidence of that insurance provided by the insurer in the form of:
- (1) A certificate of insurance on a form approved by the commissioner of insurance; or
- (2) A card issued pursuant to NRS 690B.023 which identifies the vehicle and indicates, at the time of application for registration, coverage which meets the requirements of NRS 485.185.

The department may file that evidence, return it to the applicant or otherwise dispose of it.

- (g) If required, evidence of the applicant's compliance with controls over emission.
- 4. The application must contain such other information as is required by the department or registered dealer, and must be accompanied by proof of ownership satisfactory to the department.
- 5. For purposes of the proof, declaration and evidence required by paragraphs (e) and (f) of subsection 3:
- (a) Vehicles which are subject to the fee for a license and the requirements of registration of the Interstate Highway User Fee Apportionment Act, and which are based in this state, may be declared as a fleet by the registered owner thereof, on his original application for or application for renewal of a proportional registration. The owner may file a single certificate of insurance covering that fleet.
- (b) Other fleets composed of 10 or more vehicles based in this state or vehicles insured under a blanket policy which does not identify individual vehicles may each be declared [annually] as a fleet by the registered owner thereof for the purposes of an application for his original or any renewed registration. The owner may file a single certificate of insurance covering that fleet
- (c) A person who qualifies as a self-insurer pursuant to the provisions of NRS 485.380 may file a copy of his certificate of self-insurance.
- (d) A person who qualifies for an operator's policy of liability insurance pursuant to the provisions of NRS 485.186 and 485.3091 may file evidence of that insurance.
  - **Sec. 8.** NRS 482.240 is hereby amended to read as follows:
  - 482.240 1. Upon a registration of a vehicle, the department or a registered dealer shall issue a certificate of registration to the owner.
- 2. When an applicant for registration or transfer of registration is unable, for any reason, to submit to the department in support of the application for registration, or transfer of registration, such documentary evidence of legal ownership as, in the opinion of the department, is sufficient to establish the legal ownership of the vehicle concerned in the



application for registration or transfer of registration, the department may issue to the applicant only a certificate of registration.

- 3. The department may, upon proof of ownership satisfactory to it, issue a certificate of ownership before the registration of the vehicle concerned. The certificate of registration issued pursuant to this chapter is valid only during the registration period [or calendar year] for which it is issued, and a certificate of ownership is valid until canceled by the department upon the transfer of interest therein.
- Sec. 9. NRS 482.260 is hereby amended to read as follows: 482.260 1. When registering a vehicle, the department and its agents or a registered dealer shall:
- (a) Collect the fees for license plates and registration as provided for in this chapter.
- (b) Collect the governmental services tax on the vehicle, as agent for the county where the applicant intends to base the vehicle for the period of registration, unless the vehicle is deemed to have no base.
- (c) Collect the applicable taxes imposed pursuant to chapters 372, 374, 377 and 377A of NRS.
  - (d) Issue a certificate of registration.

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- (e) If the registration is performed by [the]:
  - (1) The department, issue the regular license plate or plates.

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- (2) A registered dealer, provide information to the owner regarding the manner in which the regular license plate or plates will be made available to him.
- 2. Upon proof of ownership satisfactory to the director, he shall cause to be issued a certificate of ownership as provided in this chapter.
- 3. Every vehicle being registered [for the first time] in Nevada must be taxed for the purposes of the governmental services tax for [a 12 month] period.] the entire period for which it is being registered.
- 4. The department shall deduct and withhold 2 percent of the taxes collected pursuant to paragraph (c) of subsection 1 and remit the remainder to the department of taxation.
- 5. A registered dealer shall forward all fees and taxes collected for the registration of vehicles to the department.
  - **Sec. 10.** NRS 482.265 is hereby amended to read as follows:
- 482.265 1. The department shall furnish to every owner whose vehicle is registered two license plates for a motor vehicle other than a motorcycle or power cycle, and one license plate for all other vehicles required to be registered hereunder. Upon renewal of registration, the department may issue one or more license plate stickers, tabs or other suitable devices in lieu of new license plates.
- The director [shall have the authority to] may require the return to the department of all number plates upon termination of the lawful use thereof by the owner under this chapter.
- 3. Except as otherwise specifically provided by statute, for the issuance of each special license plate authorized pursuant to this chapter:
- (a) The fee to be received by the department for the [initial] first year of issuance of the special license plate is \$35, exclusive of any additional fee



which may be added to generate funds for a particular cause or charitable organization;

- (b) The fee to be received by the department for [the renewal] each additional year of issuance of the special license plate is \$10, exclusive of any additional fee which may be added to generate financial support for a particular cause or charitable organization; and
- (c) The department shall not design, prepare or issue a special license plate unless, within 4 years after the date on which the measure authorizing the issuance becomes effective, it receives at least 250 applications for the issuance of that plate.

**Sec. 11.** NRS 482.270 is hereby amended to read as follows:

- 482.270 1. Except as otherwise provided by specific statute, the director shall order the redesign and preparation of motor vehicle license plates with colors that are predominately blue and silver. The director may substitute white in place of silver when no suitable material is available.
- 2. Except as otherwise provided in subsection 3, the department shall, upon the payment of all applicable fees, issue redesigned motor vehicle license plates pursuant to this section to persons who apply for the registration or renewal of the registration of a motor vehicle on or after January 1, 2001.
- 3. The department shall not issue redesigned motor vehicle license plates pursuant to this section to a person who was issued motor vehicle license plates before January 1, 1982, or pursuant to NRS 482.3747, 482.3763, 482.3775, 482.378 or 482.379, without the approval of the person.
- 4. The director may determine and vary the size, shape and form and the material of which license plates are made, but each license plate must be of sufficient size to be plainly readable from a distance of 100 feet during daylight. All license plates must be treated to reflect light and to be at least 100 times brighter than conventional painted number plates. When properly mounted on an unlighted vehicle, the license plates, when viewed from a vehicle equipped with standard headlights, must be visible for a distance of not less than 1,500 feet and readable for a distance of not less than 110 feet.
  - 5. Every license plate must have displayed upon it:
- (a) The registration number, or combination of letters and numbers, assigned to the vehicle and to the owner thereof;
  - (b) The name of this state, which may be abbreviated; *and*
  - (c) If issued for <del>[a calendar year, the year; and</del>
- 40 (d) If issued for a registration 41 (1) A period of 1 or 2 calen

- (1) A period of 1 or 2 calendar years, the year or years;
- (2) A period other than [a calendar year,] 1 or 2 calendar years, the month and year the registration expires [.]; and
- (3) A period of 24 consecutive months or 2 calendar years, a decal, sticker or other device provided for the license plate pursuant to section 2 of this act validating the current 12 months or calendar year of that period.
  - 6. The letters I and Q must not be used in the designation.



7. Except as otherwise provided in NRS 482.379, all letters and numbers must be of the same size.

Sec. 12. NRS 482.2705 is hereby amended to read as follows:

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- 482.2705 1. The director shall order the preparation of vehicle license plates for passenger cars and trucks in the same manner as is provided for motor vehicles generally in NRS 482.270.
- 2. Every license plate assigned to a passenger car or truck must contain:
  - (a) A space for the name of a county or other identification; and
- (b) Except as otherwise provided by specific statute, a designation which consists of a group of three numerals followed by a group of three
- 3. Any license plate issued for a passenger car or truck before January 1, 1982, bearing a designation which is not in conformance with the system described in subsection 2 is valid during the period for which the plate was originally issued as well as during any annual extensions by decals, stickers : or other devices issued by the department.

  Sec. 13. NRS 482.275 is hereby amended to read as follows:

- 482.275 1. The license plates for a motor vehicle other than a motorcycle, power cycle or motor vehicle being transported by a licensed vehicle transporter must be attached thereto, one in the front and the other in the rear. The license plate issued for all other vehicles required to be registered must be attached to the rear of the vehicle. The license plates must be so displayed during the current [calendar year or] registration
- Every license plate must at all times be securely fastened to the vehicle to which it is assigned so as to prevent the plate from swinging and at a height not less than 12 inches from the ground, measuring from the bottom of such plate, in a place and position to be clearly visible, and must be maintained free from foreign materials and in a condition to be clearly
- 3. Any license plate which is issued to a vehicle transporter or a dealer, rebuilder or manufacturer may be attached to a vehicle owned or controlled by that person by a secure means. No license plate may be displayed loosely in the window or by any other unsecured method in any motor vehicle.
- **Sec. 14.** NRS 482.2805 is hereby amended to read as follows: 482.2805 1. Except as otherwise provided in subsection 3, the department shall not renew the registration of a motor vehicle if a local authority has filed with the department a notice of nonpayment pursuant to NRS 484.444 unless, at the time for renewal of the registration, the registered owner of the motor vehicle provides to the department a receipt issued by the local authority pursuant to NRS 482.2807.
- 2. If the registered owner provides a receipt to the department pursuant to subsection 1 and complies with the other requirements of this chapter, the department shall renew the registration of the motor vehicle.
- The department shall renew the registration of a motor vehicle owned by a short-term lessor for which the department has received a notice of nonpayment pursuant to NRS 484.444 without requiring the



short-term lessor to provide a receipt pursuant to subsection 1 if the short-term lessor submits to the department a certificate issued by a local authority pursuant to subsection 4.

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- 4. A local authority shall, upon request, issue to a short-term lessor a certificate which requires the department to renew the registration of a motor vehicle owned by the short-term lessor without requiring the short-term lessor to provide a receipt pursuant to subsection 1 if the short-term lessor provides the local authority with the name, address and number of the driver's license of the short-term lessee who was leasing the vehicle at the time of the violation.
- 5. Upon the request of the registered owner of a motor vehicle, the department shall provide a copy of the notice of nonpayment filed with the department by the local agency pursuant to NRS 484.444.
- 6. If the registration of a motor vehicle that is identified in a notice of nonpayment filed with the department by a local authority pursuant to NRS 484.444 is not renewed for two consecutive periods of registration, the department shall delete any records maintained by the department concerning that notice.
- 7. The department may require a local authority to pay a fee for the creation, maintenance or revision of a record of the department concerning a notice of nonpayment filed with the department by the local authority pursuant to NRS 484.444. The department shall, by regulation, establish any fee required by this subsection. Any fees collected by the department pursuant to this subsection must be:
- (a) Deposited with the state treasurer for credit to the motor vehicle fund; and
- (b) Allocated to the department to defray the cost of carrying out the provisions of this section.
- 8. For the purposes of subsections 1 to 4, inclusive, of this section, all references to the renewal of registration of a motor vehicle shall be deemed to include the issuance of a decal, sticker or other device pursuant to paragraph (b) of subsection 1 or paragraph (b) of subsection 2 of section 2 of this act.
  - Sec. 15. NRS 482.3667 is hereby amended to read as follows:
- 482.3667 1. The department shall establish, design and otherwise prepare for issue personalized prestige license plates and shall establish all necessary procedures not inconsistent with this section for the application and issuance of such license plates.
- 2. The department shall issue personalized prestige license plates, upon payment of the prescribed fee, to any person who otherwise complies with the laws relating to the registration and licensing of motor vehicles or trailers for use on private passenger cars, motorcycles, trucks or trailers.
- 3. Personalized prestige license plates are valid for [12 months] the registration period of the vehicle or trailer for which they are issued and are renewable upon expiration. These plates may be transferred from one vehicle or trailer to another if the transfer and registration fees are paid as set out in this chapter. Any person transferring plates must be allowed a [1/12 reduction in fees for each calendar month remaining unused from the previous registration.] credit on the portion of the fees attributable to the



remainder of the current registration period, applicable to the fees which are for the registration [year] period for which the plates are being transferred [ , consisting of:

- (a) If the current registration period is 12 consecutive months or 1 calendar year, a pro rata amount for each calendar month of that registration period remaining unused; or
- (b) If the current registration period is 24 consecutive months or 2 calendar years:
- (1) A pro rata amount for each calendar month of the current year of that registration period remaining unused; and
- (2) The entire amount attributable to any additional year of that registration period remaining unused.
- 4. In case of any conflict, the person who first [made application] applied for personalized prestige license plates and has continuously renewed them by payment of the required fee has priority.
- 5. The department may limit by regulation the number of letters and numbers used and prohibit the use of inappropriate letters or combinations of letters and numbers.
- 6. The department shall not assign to any person not holding the relevant office any letters and numbers denoting that the holder holds a public office.
  - NRS 482.367 is hereby amended to read as follows: Sec. 16.
  - 1. The department shall charge and collect the following fees for the issuance of personalized prestige license plates, which fees are in addition to all other license fees and applicable taxes:
    - (a) For the first *year of* issuance \$35

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- (b) For [a renewal sticker] each additional year of issuance 20
- (c) For changing to another personalized prestige license plate 35The additional fees collected by the department for the issuing of personalized prestige license plates must be deposited with the state treasurer to the credit of the motor vehicle fund.
  - **Sec. 17.** NRS 482.3672 is hereby amended to read as follows:
- 482.3672 1. An owner of a motor vehicle who is a resident of this state and who is regularly employed or engaged as an editor, reporter or photographer by a newspaper or television or radio station may, upon signed application on a form prescribed and provided by the department, accompanied by:
- (a) The fee <del>[charged for personalized prestige license plates in NRS</del> 482.367 in addition to all other required registration fees and taxes; required pursuant to this section; and
- (b) A letter from the news director, editor or publisher of the periodical or station by whom he is employed,
- be issued license plates upon which is inscribed PRESS with three consecutive numbers.
- 2. Each person who is eligible for special license plates under this section may apply for one set of plates. The plates may be used only on a private passenger vehicle or a noncommercial truck.
- 3. When a person to whom special license plates have been issued pursuant to this section leaves the service of the newspaper or station



which has provided the letter required by subsection 1, he shall surrender any special plates in his possession to the department and is entitled to receive regular Nevada license plates. Surrendered plates may be reissued or disposed of in a manner authorized by the regulations of the department.

- 4. The department may adopt regulations governing the issuance of special license plates to members of the press.
- 5. Special The fee for the special license plates issued pursuant to this section [are renewable upon the payment of \$10.] is:
  - (a) For the first year of issuance, \$35; and

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in addition to all other applicable registration and license fees and governmental services taxes.

- **Sec. 18.** NRS 482.3675 is hereby amended to read as follows: 482.3675 1. An owner of a motor vehicle who is a United States citizen or a citizen of a foreign country residing in this state and who holds from a foreign country a letter of appointment as an honorary consul may, upon signed application on a form prescribed and provided by the department, accompanied by:
- (a) The fee <del>[charged for personalized prestige license plates in NRS 482.367 in addition to all other required registration fees and taxes;]</del> required pursuant to this section; and
- (b) A copy of the letter of appointment from that country, be issued a set of license plates upon which is inscribed CONSULAR CORPS with three consecutive numbers.
- 2. Each person who is eligible for special license plates under this section may apply for one set of plates. The plates may be used only on a private passenger vehicle or a noncommercial truck.
- 3. When a person to whom special license plates have been issued pursuant to this section loses his status as an honorary consul, he shall surrender any special plates in his possession to the department and is entitled to receive regular Nevada license plates. Surrendered plates may be reissued or disposed of in a manner authorized by the regulations of the
- 4. The department may adopt regulations governing the issuance of special license plates to honorary consuls of foreign countries. The department shall include on the form for application a notice to the applicant that the issuance of such license plates does not confer any diplomatic immunity.
- 5. [Special] The fee for the special license plates issued pursuant to this section fare renewable upon the payment of \$10.1 is:
  - (a) For the first year of issuance, \$35; and
- (b) For each additional year of issuance, \$10, in addition to all other applicable registration and license fees and governmental services taxes.
  - **Sec. 19.** NRS 482.368 is hereby amended to read as follows:
- 482.368 1. Except as otherwise provided in subsection 2, the department shall provide suitable distinguishing license plates for exempt vehicles. These plates must be displayed on the vehicles in the same manner as provided for privately owned vehicles. The fee for the issuance



of the plates is \$5 [...] for each year of issuance. Any license plates authorized by this section must be immediately returned to the department when the vehicle for which they were issued ceases to be used exclusively for the purpose for which it was exempted from the governmental services tax.

2. License plates furnished for:

- (a) Those vehicles which are maintained for and used by the governor or under the authority and direction of the chief parole and probation officer, the state contractors' board and auditors, the state fire marshal, the investigation division of the department and any authorized federal law enforcement agency or law enforcement agency from another state;
- (b) One vehicle used by the department of prisons, three vehicles used by the division of wildlife of the state department of conservation and natural resources, two vehicles used by the Caliente youth center and four vehicles used by the Nevada youth training center;
- (c) Vehicles of a city, county or the state, if authorized by the department for the purposes of law enforcement or work related thereto or such other purposes as are approved upon proper application and justification; and
  - (d) Vehicles maintained for and used by investigators of the following:
    - (1) The state gaming control board;
    - (2) The state department of agriculture;
    - (3) The attorney general;
    - (4) City or county juvenile officers;
    - (5) District attorneys' offices;
    - (6) Public administrators' offices;
    - (7) Public guardians' offices;
- (8) Sheriffs' offices;
  - (9) Police departments in the state; and
  - (10) The securities division of the office of the secretary of state, must not bear any distinguishing mark which would serve to identify the

must not bear any distinguishing mark which would serve to identify the vehicles as owned by the state, county or city. These license plates must be issued [annually] for *a fee of* \$12 *per year* per plate or, if issued in sets, per set.

- 3. The director may enter into agreements with departments of motor vehicles of other states providing for exchanges of license plates of regular series for vehicles maintained for and used by investigators of the law enforcement agencies enumerated in paragraph (d) of subsection 2, subject to all of the requirements imposed by that paragraph, except that the fee required by that paragraph must not be charged.
- 4. Applications for the licenses must be made through the head of the department, board, bureau, commission, school district or irrigation district, or through the chairman of the board of county commissioners of the county or town or through the mayor of the city, owning or controlling the vehicles, and no plate or plates may be issued until a certificate has been filed with the department showing that the name of the department, board, bureau, commission, county, city, town, school district or irrigation district, as the case may be, and the words "For Official Use Only" have



been permanently and legibly affixed to each side of the vehicle, except those vehicles enumerated in subsection 2.

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- 5. As used in this section, "exempt vehicle" means a vehicle exempt from the governmental services tax, except a vehicle owned by the United States.
- 6. The department shall adopt regulations governing the use of all license plates provided for in this section. Upon a finding by the department of any violation of its regulations, it may revoke the violator's

privilege of registering vehicles pursuant to this section.

Sec. 20. NRS 482.3745 is hereby amended to read as follows:

482.3745 The fee for a license plate or set of plates issued pursuant to NRS 482.370 to 482.374, inclusive, is \$5 \ for each year of issuance, in addition to all other applicable registration and license fees and governmental services taxes.

Sec. 21. NRS 482.3747 is hereby amended to read as follows:

- 482.3747 1. The department, in cooperation with the board of regents and the athletic departments of the University of Nevada, Reno, and the University of Nevada, Las Vegas, shall design, prepare and issue collegiate license plates, using any appropriate colors and designs to represent each university.
- 2. The department may issue collegiate license plates for any passenger car or light commercial vehicle upon application by any person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with collegiate license plates if that person pays the fees for the personalized prestige license plates in addition to the fees for the collegiate license plates pursuant to subsections 3 and 4.
  - 3. The fee for the collegiate license plates is:
  - (a) For the first year of issuance, \$35 \(\frac{1}{12}\); and
  - (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. [Collegiate license plates are renewable upon

- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a collegiate license plate shall pay for the initial *year of* issuance of a plate an additional fee of \$25 and for each **frenewall** additional year of issuance of the plate an additional fee of \$20 for academic and athletic scholarships to students of the University of Nevada, Reno, and the University of Nevada, Las Vegas.
- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the collegiate license plate account in the state general fund created pursuant to NRS 396.384.
- 6. If, during a registration [year,] period, the holder of collegiate plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:



- (a) Affix them to another vehicle which meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.

**Sec. 22.** NRS 482.3748 is hereby amended to read as follows:

- 482.3748 1. Except as otherwise provided in this section, the department, in cooperation with the Grand Lodge of Free and Accepted Masons of the State of Nevada, shall design, prepare and issue license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons using any colors and designs which the department deems appropriate. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.
- 2. The department shall issue license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons for a passenger car or a light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons.
- 3. An application for the issuance or renewal of license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons is void unless it has been stamped or otherwise validated by the Grand Lodge of Free and Accepted Masons. The Grand Lodge of Free and Accepted Masons may charge a fee for validating an application.
- 4. The fee payable to the department for license plates that indicate affiliation with the Grand Lodge of Free and Accepted Masons is:
  - (a) For the first year of issuance, \$35 🚼; and
  - (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment to the department of \$10 in addition to all other applicable license fees and governmental services taxes.]
- 5. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- 42 (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
  - (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - 6. For the purposes of this section, "Grand Lodge of Free and Accepted Masons" means the Grand Lodge of Free and Accepted Masons of the State of Nevada, or its successor, and any recognized sister



jurisdiction or organization of the Grand Lodge of Free and Accepted Masons.

Sec. 23. NRS 482.3749 is hereby amended to read as follows:

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- 482.3749 1. The department shall, in cooperation with the Nevada commission on sports and using any colors and designs that the department deems appropriate, design, prepare and issue license plates which indicate status as a hall of fame athlete. The design of the license plates must include the words "hall of fame."
- 2. The department shall issue license plates that indicate status as a hall of fame athlete for a passenger car or a light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that indicate status as a hall of fame athlete if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates that indicate status as a hall of fame athlete.
- 3. An application for the issuance or renewal of license plates that indicate status as a hall of fame athlete is void unless it is accompanied by documentation which, in the determination of the department, provides reasonable proof of identity and status as a hall of fame athlete.
- 4. In addition to all other applicable registration and license fees and governmental services taxes :
- (a) A person who requests, the fee for license plates that indicate status as a hall of fame athlete status as a hall of fame athlete.
- (b) License plates that indicate status as a hall of fame athlete are renewable upon the payment to the department of is:
  - (a) For the first year of issuance, \$35; and
  - (b) For each additional year of issuance, \$10.
- 5. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set forth in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- 6. As used in this section, "hall of fame athlete" means a current or former athlete who has been inducted into a hall of fame pertaining to the sport in which the athlete participates or participated, including, but not limited to:
- (a) The National Baseball Hall of Fame, located in Cooperstown, New York.
  - (b) The Basketball Hall of Fame, located in Springfield, Massachusetts.
- (c) The Pro Football Hall of Fame, located in Canton, Ohio.
- (d) The Hockey Hall of Fame, located in Toronto, Ontario, Canada.
- (e) The National Soccer Hall of Fame, located in Oneonta, New York.



- (f) The International Tennis Hall of Fame, located in Newport, Rhode Island.
- (g) The Pro Rodeo Hall of Fame, located in Colorado Springs, Colorado.
- (h) Any hall of fame which has been established at a university or community college within the University and Community College System of Nevada.
  - Sec. 24. NRS 482.375 is hereby amended to read as follows:
- 482.375 1. An owner of a motor vehicle who is a resident of the State of Nevada and who holds an unrevoked and unexpired official amateur radio station license issued by the Federal Communications Commission, upon application accompanied by proof of ownership of that license, complying with the state motor vehicle laws relating to registration and licensing of motor vehicles, and upon the payment of the regular license fee for plates as prescribed by law [, and the payment of an additional fee of \$35,] and the additional fee required pursuant to this section, must be issued a license plate or plates, upon which in lieu of the numbers as prescribed by law must be inscribed the words "RADIO AMATEUR" and the official amateur radio call letters of the applicant as assigned by the Federal Communications Commission. [The annual fee for a renewal sticker is \$10 unless waived by the department pursuant to subsection 2.] The plate or plates may be used only on a private passenger car, trailer or travel trailer or on a noncommercial truck.
  - 2. The additional fee for the plate or plates is:
  - (a) For the first year of issuance, \$35; and

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- (b) For each additional year of issuance, except as otherwise provided in subsection 3, \$10.
- 3. The department may waive the [annual fee for a renewal sticker] additional fee required pursuant to paragraph (b) of subsection 2 if the applicant for [renewal:] an additional period of issuance:
- (a) Submits with his application [for renewal] a statement under penalty of perjury that he will assist in communications during local, state and federal emergencies; and
- (b) Satisfies any other requirements established by the department by regulation for such a waiver.
- [3.] 4. The cost of the die and modifications necessary for the issuance of a license plate pursuant to this section must be paid from private sources without any expense to the State of Nevada.
  - [4.] 5. The department may adopt regulations:
- (a) To ensure compliance with all state license laws relating to the use
   and operation of a motor vehicle before issuance of the plates in lieu of the
   regular Nevada license plate or plates.
   (b) Setting forth the requirements and procedure for obtaining a waiver
  - (b) Setting forth the requirements and procedure for obtaining a waiver fof the annual fee for a renewal sticker.
    - 5. pursuant to subsection 3.
  - **6.** All applications for the plates authorized by this section must be made to the department.



**Sec. 25.** NRS 482.3753 is hereby amended to read as follows:

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482.3753 1. Except as otherwise provided in this section, the department, in cooperation with professional fire fighters in the State of Nevada, shall design, prepare and issue license plates that recognize employment as a professional fire fighter using any colors and designs which the department deems appropriate. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.

- 2. The department shall issue license plates that recognize employment as a professional fire fighter for a passenger car or a light commercial vehicle upon application by a qualified person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that recognize employment as a professional fire fighter if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates that recognize employment as a professional fire fighter.
- 3. An application for the issuance or renewal of license plates that recognize employment as a professional fire fighter is void unless it is accompanied by documentation which, in the determination of the department, provides reasonable proof of the identity of the applicant and proof of his current employment as a professional fire fighter or his status as a retired professional fire fighter. Such documentation may include, but is not limited to:
- (a) An identification card which indicates that the applicant is currently employed as a professional fire fighter or is currently a member of a fire-fighters' union; or
  - (b) Evidence of his former employment as a professional fire fighter.
- 4. The fee payable to the department for license plates that recognize employment as a professional fire fighter is:
  - (a) For the first year of issuance, \$35 \(\frac{1}{12}\); and
  - (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment to the department of \$10 in addition to all other applicable registration and license fees and governmental services taxes.]
- registration and license fees and governmental services taxes.]

  5. If, during a registration [year,] period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- 6. As used in this section, "retired professional fire fighter" means a person who retired from employment with a fire department within this state after completing at least 10 years of creditable service as a fire fighter within this state.



**Sec. 26.** NRS 482.3755 is hereby amended to read as follows:

482.3755 1. An owner of a motor vehicle who is a resident of this state and is a member of the Nevada Wing of the Civil Air Patrol may, upon application on a form prescribed and furnished by the department, signed by the member and his commanding officer and accompanied by proof of membership, be issued license plates upon which is inscribed CIVIL AIR PATROL with four consecutive numbers. The fee for the special license plates is:

(a) For the first year of issuance, \$35 \; and

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(b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. [The annual fee for a renewal sticker is \$10.]

- 2. Each member may request two sets of license plates as described in subsection 1. The second set of license plates for an additional vehicle must have a different number than the first set of license plates issued to the same member. The license plates may only be used on private passenger vehicles or noncommercial trucks.
- 3. Any member of the Nevada Wing of the Civil Air Patrol who retires or is honorably discharged may retain any license plates issued to him pursuant to subsection 1. If a member is dishonorably discharged, he shall surrender any of these special plates in his possession to the department at least 10 days before his discharge and, in lieu of those plates, is entitled to receive regular Nevada license plates.

Sec. 27. NRS 482.376 is hereby amended to read as follows:

- 482.376 1. An owner of a motor vehicle who is a resident of this state and is an enlisted or commissioned member of the Nevada National Guard may, upon application on a form prescribed and furnished by the department, signed by the member and his commanding officer and accompanied by proof of enlistment, be issued license plates upon which is inscribed NAT'L GUARD with four consecutive numbers. The applicant shall comply with the laws of this state concerning motor vehicles, including the payment of the regular registration fees, as prescribed by this chapter. There is an additional fee of \$5 for [the] each year of issuance of those plates.
- 2. Each member may request two sets of license plates as described in subsection 1. The second set of license plates for an additional vehicle must have a different number than the first set of license plates issued to the same member. The license plates may only be used on private passenger vehicles or noncommercial trucks.
- 3. Any member of the Nevada National Guard other than the adjutant general, who retires or is honorably discharged may retain any license plates issued to him pursuant to subsection 1. The adjutant general shall surrender any license plates issued to him as adjutant general to the department when he leaves office, and may then be issued special license plates as described in subsection 1. If a member is dishonorably discharged, he shall surrender any of these special plates in his possession to the department at least 10 days before his discharge and, in lieu of those plates, is entitled to receive regular Nevada license plates.



- **Sec. 28.** NRS 482.3763 is hereby amended to read as follows:
- 482.3763 1. The director shall order the preparation of special license plates in support of veterans' homes, and establish procedures for the application for and issuance of the plates.
- The department shall, upon application therefor and payment of the prescribed fees, issue special license plates in support of veterans' homes to any veteran of the Armed Forces of the United States or his spouse, parent or child. The plates must be inscribed with the word VETERAN and four consecutive numbers, and with the seal of the branch of the Armed Forces of the United States requested by the applicant.
- 3. If during a registration [year,] period, the holder of special plates issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- 4. In addition to all other applicable registration and license fees and governmental services taxes, and to the special fee for veterans' homes, the fee for <del>|</del>
  - (a) The initial issuance of the special license plates is \{\frac{\$35.}{(b)}\] The annual renewal sticker is \{\frac{1}{35}.}
- - (a) For the first year of issuance, \$35; and
  - (b) For each additional year of issuance, \$10.
  - If the special plates issued pursuant to this section are lost, stolen or mutilated, the owner of the vehicle may secure a set of replacement license plates from the department for a fee of \$10.

    Sec. 29. NRS 482.3764 is hereby amended to read as follows:
  - 482.3764 1. Before the department fissues to any person, pursuant to
- (a) An initial]: 32

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- (a) Initially issues a set of special license plates | pursuant to NRS **482.3763**, it shall:
  - (1) Collect a special fee for a veterans' home in the amount of:
    - (I) For the first year of issuance, \$25; and
- (II) For any additional year of issuance, \$20; and (2) Affix a decal to each plate if requested by an applicant who meets the requirements set forth in NRS 482.37635.
- (b) [An annual renewal sticker,] Renews the issuance of those special license plates, it shall:
- (1) Collect a special fee for a veterans' home in the amount of \$20 for each year of renewal; and
- (2) Affix a decal to each plate if requested by an applicant who meets the requirements set forth in NRS 482.37635.
- The department shall deposit any money collected pursuant to this section with the state treasurer for credit to the veterans' home account.



**Sec. 30.** NRS 482.3765 is hereby amended to read as follows:

482.3765 1. A person who qualifies pursuant to this section may register one passenger car or light commercial vehicle having a manufacturer's rated carrying capacity of 1 ton or less, for his own personal use. A veteran of the Armed Forces of the United States who survived the attack on Pearl Harbor on December 7, 1941, is entitled to a specially designed license plate inscribed with the words PEARL HARBOR VETERAN or PEARL HARBOR SURVIVOR, at the option of the person who qualifies pursuant to this section, and three or four consecutive numbers.

- 2. The department shall issue a specially designed license plate for persons qualified pursuant to this section who submit an application on a form prescribed by the department and evidence of their status as a survivor required by the department.
- 3. If during a registration [year,] period, the holder of a special plate issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - 4. The fee for the special license plate is:

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- (a) For the first year of issuance, \$25 \(\frac{1}{12}\); and
- (b) For each additional year of issuance, \$5,

in addition to all other applicable registration and license fees and governmental services taxes. [The annual fee for a renewal sticker is \$5.]

- Sec. 31. NRS 482.377 is hereby amended to read as follows: 482.377 1. A person who qualifies pursuant to this section may register one passenger car or light commercial vehicle having a manufacturer's rated carrying capacity of one ton or less, for his own personal use. A veteran of the Armed Forces of the United States who, as a
- (a) Has suffered a 100-percent service-connected disability and who receives compensation from the United States for his disability, is entitled to a specially designed license plate inscribed with the words DISABLED VETERAN and three or four consecutive numbers.
- (b) Has been captured and held prisoner by a military force of a foreign nation, is entitled to a specially designed license plate inscribed with the words ex-PRISONER OF WAR and three or four consecutive numbers.
- 2. The department shall issue a specially designed license plate for persons qualified pursuant to this section who submit an application on a form prescribed by the department and evidence of disability or former imprisonment required by the department.
- 3. A vehicle on which license plates issued by the department pursuant to this section are displayed is exempt from the payment of any parking fees, including those collected through parking meters, charged by the state or any political subdivision or other public body within the state, other than the United States.



4. If during a registration **[year,]** *period,* the holder of a special plate issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:

- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - **Sec. 32.** NRS 482.3775 is hereby amended to read as follows:
- 482.3775 1. A person who qualifies pursuant to this section may register one passenger car or light commercial vehicle having a manufacturer's rated carrying capacity of 1 ton or less, for his own personal use. A veteran of the Armed Forces of the United States who was awarded the Purple Heart is entitled to a specially designed license plate which indicates that he is a recipient of the Purple Heart.
- 2. The department shall issue a specially designed license plate for any person qualified pursuant to this section who submits an application on a form prescribed by the department and evidence of his status as a recipient of the Purple Heart as required by the department. The department may designate any appropriate colors for the special plates.
- 3. If, during a registration **[year,]** *period,* the holder of a special plate issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- 4. Except as otherwise provided in this subsection, no fee in addition to the applicable registration and license fees and governmental services taxes may be charged for the issuance or renewal of special license plates issued pursuant to this section. If the special plates issued pursuant to this section are lost, stolen or mutilated, the owner of the vehicle may secure a set of replacement license plates from the department for a fee of \$5.
  - Sec. 33. NRS 482.379 is hereby amended to read as follows:
- 482.379 1. The director may order the design and preparation of license plates which commemorate the 125th anniversary of Nevada's admission into the Union and establish the procedures for the application and issuance of the plates.
- 2. The department may designate any colors, numbers and letters for the commemorative plates.
- 3. A person who is entitled to license plates pursuant to NRS 482.265 may apply for commemorative license plates.
- 4. The fee for the commemorative license plates is \$10 **!.!** for each year of issuance, in addition to all other applicable registration and license fees and governmental services taxes. If a person is eligible for and applies for any special license plates issued pursuant to NRS 482.3667, 482.3672, 482.3675, 482.368 or 482.370 to 482.3825, inclusive, and applies to have those special license plates combined with commemorative plates, the



person must pay the fees for the special license plates in addition to the fee for the commemorative plates.

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- 5. In addition to all fees for the license, registration and governmental services taxes, a person who is eligible for and applies for commemorative plates must pay \$25 for the celebration of the 125th anniversary of Nevada's admission into the Union. The fees for the license, registration and governmental services taxes and the charge for the celebration may be paid with a single check.
- 6. [Commemorative plates are renewable upon the payment of \$10.

  7.] If during a registration [year,] period, the holder of commemorative plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Within 30 days after removing the plates from the vehicle, return them to the department; or
- (b) Affix them to another vehicle which meets the requirements of this section if the transfer and registration fees are paid as is provided for in this chapter. A person who transfers plates must be allowed a fone twelfth reduction in fees for each calendar month remaining unused from the previous registration.
- 8. credit on the portion of the fees attributable to the remainder of the current registration period, applicable to the fees for the registration
- period for which the plates are being transferred, consisting of:
  (1) If the current registration period is 12 consecutive months or 1 calendar year, a pro rata amount for each calendar month of that registration period remaining unused; or
- (2) If the current registration period is 24 consecutive months or 2 calendar years:
- (I) A pro rata amount for each calendar month of the current year of that registration period remaining unused; and
- (II) The entire amount attributable to any additional year of that registration period remaining unused.
- 7. Except as otherwise provided by subsection [10,] 9, if a commemorative license plate or set of license plates issued pursuant to the provisions of this section is lost, stolen or mutilated, the owner of the vehicle may secure a replacement license plate or set of replacement license plates, as the case may be, from the department upon payment of the fees set forth in subsection 2 of NRS 482.500.
- [9.] 8. The department shall, for each set of commemorative license plates that it issues:
- (a) Deposit the \$25 collected for the celebration of the 125th anniversary of Nevada's admission into the Union with the state treasurer for credit to the account for Nevada's 125th anniversary in the state general fund;
- (b) Deposit \$7.50 with the state treasurer for credit to the motor vehicle fund pursuant to the provisions of NRS 482.180; and
- (c) Deposit \$2.50 with the state treasurer for credit to the motor vehicles branch of the department to reimburse the motor vehicles branch of the department for the cost of manufacturing the license plates.
  - [10.] 9. The department shall not:



- (a) Issue the commemorative license plates after October 31, 1990.
- license (b) Issue replacement commemorative plates June 30, 1995.

Sec. 34. NRS 482.37905 is hereby amended to read as follows:

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- 482.37905 1. Except as otherwise provided in this subsection, the department, in cooperation with the organizations in this state which assist in the donation and procurement of human organs, shall design, prepare and issue license plates that encourage the donation of human organs using any colors and designs that the department deems appropriate. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.
- 2. The department may issue license plates that encourage the donation of human organs for any passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that encourage the donation of human organs if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates which encourage the donation of human organs pursuant to subsection 3.
- 3. The fee for license plates to encourage the donation of human organs is:
  - (a) For the first year of issuance, \$35 \(\frac{1}{12}\); and
  - (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. The license plates are renewable upon the payment of \$10.1

- 4. If, during a registration [year,] period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set forth in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- **Sec. 35.** NRS 482.37915 is hereby amended to read as follows: 482.37915

  1. The department shall, using any colors and designs that the department deems appropriate, design, prepare and issue license plates which indicate combined support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.
- 2. The department shall issue license plates that indicate combined support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America for a passenger car or a light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A



person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that indicate support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates that indicate combined support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America.

- 3. The fee for license plates that indicate combined support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America is:
  - (a) For the first year of issuance, \$35  $\frac{1}{12}$ ; and
  - (b) For each additional year of issuance, \$10,

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in addition to all other applicable registration and license fees and governmental services taxes. The license plates are renewable upon the payment of \$10.]

- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates that indicate support for the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America must pay for the initial the plates and for each renewal of the plates an additional fee of \$20 [,] for each year of issuance of the plates to be distributed to the Juvenile Diabetes Foundation International and the Sickle Cell Disease Association of America in accordance with subsection 5.
- 5. The department shall transmit each fee collected pursuant to subsection 4 to the health division of the department of human resources, which shall distribute those fees to the Nevada chapter of the Juvenile Diabetes Foundation International or to the Sickle Cell Disease Association of America in accordance with the preference expressed by the person at the time the fees are paid.
- 6. If, during a registration [year,] period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set forth in this
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.

**Sec. 36.** NRS 482.37917 is hereby amended to read as follows: 482.37917 1. Except as otherwise provided in this subsection, the department, in cooperation with the state department of agriculture and the Nevada Future Farmers of America Foundation, shall design, prepare and issue license plates which indicate support for the promotion of agriculture within this state, including, without limitation, support for the programs and activities of the Future Farmers of America within this state, using any colors that the department deems appropriate. The design of the license plates must include the phrase "People Grow Things Here!" and an identifying symbol furnished by the Nevada Future Farmers of America Foundation. The department shall not design, prepare or issue the license



plates unless it receives at least 250 applications for the issuance of those plates.

- 2. If the department receives at least 250 applications for the issuance of license plates which indicate support for the promotion of agriculture within this state, the department shall issue those plates for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates which indicate support for the promotion of agriculture within this state if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates which indicate support for the promotion of agriculture within this state pursuant to subsections 3 and 4.
- 3. The fee for license plates which indicate support for the promotion of agriculture within this state is:
  - (a) For the first year of issuance, \$35 +; and

- (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment of \$10.]
- 4. In addition to all *other* fees for the license, registration and governmental services taxes, a person who requests a set of license plates which indicate support for the promotion of agriculture within this state must pay [for the initial issuance of the plates] an additional fee of [\$25] and for each renewal of the plates an additional fee of]:
- (a) For the first year of issuance of the plates, \$25; and (b) For each additional year of issuance of the plates, \$20, to be distributed in accordance with subsection 5.
- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the state general fund. The state treasurer shall, on a quarterly basis, distribute the fees deposited pursuant to this section in the following manner:
- (a) Remit one-half of the fees to the Nevada Future Farmers of America Foundation for the support of programs and activities of the Future Farmers of America within this state.
- (b) Deposit one-half of the fees for credit to the account for license plates for the promotion of agriculture within this state created pursuant to NRS 561.411.
- 6. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.



**Sec. 37.** NRS 482.37919 is hereby amended to read as follows:

482.37919 1. Except as otherwise provided in this subsection, the department shall, in cooperation with the board of directors of the Las Vegas Valley water district, design, prepare and issue license plates to support the desert preserve established by the board of directors of the Las Vegas Valley water district. The license plates may include any colors and designs that the department deems appropriate.

- 2. The department may issue license plates specified in subsection 1 for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to the provisions of NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to the provisions of this chapter. A person may request that personalized prestige license plates issued pursuant to the provisions of NRS 482.3667 be combined with license plates specified in subsection 1 if that person pays, in addition to the fees specified in subsections 3 and 4, the fees for the personalized prestige license plates.
- 3. The fee for license plates specified in subsection 1 is \\ \frac{\\$35. The fee}{\}
- (a) For the first year of issuance, \$35; and

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in addition to any other applicable registration and license fees and governmental services taxes. The license plates are renewable upon the

- 4. In addition to the fees for the license, registration and governmental services taxes, a person who requests the issuance of license plates specified in subsection 1 must pay [:] an additional fee of:
- (a) For the [initial] first year of issuance of the plates, [an additional fee of \$25; and
- (b) For each <del>[renewal]</del> additional year of issuance of the plates, [an additional \$20,

to support the desert preserve specified in subsection 1.

- 5. The department shall deposit the fees collected pursuant to the provisions of subsection 4 with the state treasurer for credit to an account for the support of the desert preserve established by the board of directors of the Las Vegas Valley water district. On or before January 1, April 1, July 1 and October 1 of each year, the state controller shall distribute the money deposited in the account for the preceding quarter to the board of directors of the Las Vegas Valley water district.
- 6. If, during a registration [year,] period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- 42 (a) Affix the license plates to another vehicle that meets the 43 requirements of this section if the transfer and registration fees are paid 44 pursuant to the provisions of this chapter; or
  - (b) Within 30 days after removing the plates from the vehicle, return the plates to the department.
  - Sec. 38. NRS 482.3792 is hereby amended to read as follows: 482.3792

    1. Except as otherwise provided in this subsection, the department shall, in cooperation with the state arts council, design, prepare



and issue license plates for the support of the education of children in the arts, using any colors and designs which the department deems appropriate. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.

- 2. The department may issue license plates for the support of the education of children in the arts for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates for the support of the education of children in the arts if that person pays the fee for the personalized prestige license plates in addition to the fees for the license plates for the support of the education of children in the arts pursuant to subsections 3 and 4.
- 3. The fee for license plates for the support of the education of children in the arts is:
  - (a) For the first year of issuance, \$35 +; and
  - (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment of \$10.]

- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates for the support of the education of children in the arts must pay [for the initial issuance of the plates] an additional fee of [\$15 and for each renewal of the plates an additional fee of]:
  - (a) For the first year of issuance of the plates, \$15; and
- (b) For each additional year of issuance of the plates, \$10,

to finance programs which promote the education of children in the arts.

- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the account for license plates for the support of the education of children in the arts created pursuant to NRS 233C.094.
- 6. If, during a registration **[year,]** *period*, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - **Sec. 39.** NRS 482.3793 is hereby amended to read as follows:

482.3793 1. Except as otherwise provided in this subsection, the department, in cooperation with the director of the clearinghouse established pursuant to NRS 432.170, shall design, prepare and issue license plates for the support of missing or exploited children. The license plates must be inscribed with a hand. The department may designate any appropriate colors for the license plates. The department shall not design,



prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.

- 2. The department may issue license plates for the support of missing or exploited children for any passenger car or light commercial vehicle upon application by any person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates for the support of missing or exploited children if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates for the support of missing or exploited children pursuant to subsections 3 and 4.
- 3. The fee for license plates for the support of missing or exploited children is:
  - (a) For the first year of issuance, \$35  $\frac{1}{12}$ ; and

- (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment of \$10.]
- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates for the support of missing or exploited children must pay [for the initial issuance of the plates an additional fee of \$15 and for each renewal of the plates] an additional fee of:
  - (a) For the first year of issuance of the plates, \$15; and
- (b) For each additional year of issuance of the plates, \$10, to carry out the provisions of NRS 432.150 to 432.220, inclusive.
- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the account for license plates for the support of missing or exploited children created pursuant to NRS 432.154.
- 6. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - **Sec. 40.** NRS 482.37933 is hereby amended to read as follows:
- 482.37933 1. Except as otherwise provided in this subsection, the department, in cooperation with the division of state lands of the state department of conservation and natural resources, shall design, prepare and issue license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin using any colors that the department deems appropriate. The design of the license plates must include a depiction of Lake Tahoe and its surrounding area. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.



- 2. The department may issue license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin pursuant to subsections 3 and 4.
- 3. The fee for license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin is:
  - (a) For the first year of issuance, \$35  $\frac{1}{12}$ ; and

- (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment of \$10.]
- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin must pay [for the initial issuance of the plates an additional fee of \$25 and for each renewal of the plates] an additional fee of:
  - (a) For the first year of issuance of the plates, \$25; and
- (b) For each additional year of issuance of the plates, \$20,
- to finance projects for the preservation and restoration of the natural environment of the Lake Tahoe Basin.
- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the account for license plates for the support of the preservation and restoration of the natural environment of the Lake Tahoe Basin created pursuant to NRS 321.5951.
- 6. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- 36 (a) Affix them to another vehicle that meets the requirements of this 37 section if the transfer and registration fees are paid as set out in this 38 chapter; or (b) Within 30 days after removing the plates from the vehicle, return
  - (b) Within 30 days after removing the plates from the vehicle, return them to the department.
    - **Sec. 41.** NRS 482.37935 is hereby amended to read as follows:
  - 482.37935 1. Except as otherwise provided in this subsection, the department, in cooperation with the division of state lands of the state department of conservation and natural resources, shall design, prepare and issue license plates for the support of the natural environment of the Mount Charleston area using any colors that the department deems appropriate. The design of the license plates must include a depiction of Mount Charleston and its surrounding area. The department shall not design,



prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.

- 2. If the department receives at least 250 applications for the issuance of license plates for the support of the natural environment of the Mount Charleston area, the department shall issue those plates for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates for the support of the natural environment of the Mount Charleston area if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates for the support of the natural environment of the Mount Charleston area pursuant to subsections 3 and 4.
- 3. The fee for license plates for the support of the natural environment of the Mount Charleston area is:
  - (a) For the first year of issuance, \$35  $\frac{1}{12}$ ; and

- (b) For each additional year of issuance, \$10,
- in addition to all other applicable registration and license fees and governmental services taxes. [The license plates are renewable upon the payment of \$10.]
- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates for the support of the natural environment of the Mount Charleston area must pay [for the initial issuance of the plates an additional fee of \$25 and for each renewal of the plates] an additional fee of:
  - (a) For the first year of issuance of the plates, \$25; and
  - (b) For each additional year of issuance of the plates, \$20,
- to finance projects for the natural environment of the Mount Charleston area.
- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the account for license plates for the support of the natural environment of the Mount Charleston area created pursuant to NRS 321.5959.
- 6. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - Sec. 42. NRS 482.37936 is hereby amended to read as follows:
- 482.37936 1. Except as otherwise provided in this subsection, the department, in cooperation with the department of education, shall design, prepare and issue license plates for the support of public education using any colors that the department deems appropriate. The department shall not design, prepare or issue the license plates unless it receives at least 250 applications for the issuance of those plates.



- The department may issue license plates for the support of public education for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates for the support of public education if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates for the support of public education pursuant to subsections 3 and 4.
  - 3. The fee for license plates for the support of public education is:
  - (a) For the first year of issuance, \$35 \(\frac{1}{13}\); and

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(b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. The license plates are renewable upon the avment of \$10.1

- 4. In addition to all fees for the license, registration and governmental services taxes, a person who requests a set of license plates for the support of public education must pay for the initial issuance of the itional fee of \$25 and for each renewal of the plates an additional fee of:
  - (a) For the first year of issuance of the plates, \$25; and
  - (b) For each additional year of issuance of the plates, \$20,

to be used to purchase textbooks and laboratory equipment and pay for field trips for the benefit of pupils in this state.

- 5. The department shall deposit the fees collected pursuant to subsection 4 with the state treasurer for credit to the fund for public education created pursuant to NRS 387.612.
- 6. If, during a registration **[year,]** period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, he may retain the plates and:
- (a) Affix them to another vehicle that meets the requirements of this section if the transfer and registration fees are paid as set out in this chapter; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
- **Sec. 43.** NRS 482.3795 is hereby amended to read as follows: 482.3795

  1. The department may issue special license plates and registration certificates to residents of Nevada for a fire truck pursuant to this section. Except as otherwise provided in subsection 3, the fire truck must not be used for general transportation, but may be used for musters, exhibitions, parades or similar activities.
- 2. In lieu of the [annual] registration and fees required by this chapter, and of the governmental services tax imposed by chapter 371 of NRS, the owner of a fire truck may submit:
  - (a) An affidavit to the department indicating that the fire truck:
- (1) Will only be used for the permitted purposes enumerated in subsection 1;



- (2) Has been inspected and found safe to be operated on the highways of this state; and
- (3) Qualifies as a fire truck pursuant to regulations adopted by the department for this purpose.
  - (b) The following fees for the issuance of these license plates:

- (1) For the first *year of* issuance \$15
- 3. If the owner elects to use the fire truck as general transportation, he shall pay the regular <del>[annual]</del> registration and fees prescribed by law and the governmental services tax imposed by chapter 371 of NRS.
- 4. License plates issued pursuant to this section must bear the inscription "Fire Truck" and the plates must be numbered consecutively.
- 5. The cost of the die and the modifications necessary for the issuance of a license plate pursuant to this section must be paid from private sources without any expense to the State of Nevada.
  - Sec. 44. NRS 482.380 is hereby amended to read as follows:
- 482.380 1. The department may issue special motor vehicle license plates from year to year to a person who has resided in the State of Nevada for a period of 6 months preceding the date of application for the license plates and who owns a motor vehicle which is a model manufactured during or before 1915.
- 2. To administer the provisions of this section, the department may recognize the Horseless Carriage Club of Nevada as presently constituted as the official Horseless Carriage Club of Nevada and to designate and appoint one member of the board of directors of the Horseless Carriage Club of Nevada to act as and be an ex officio deputy of the department and to perform the duties and functions prescribed by this section without compensation, per diem allowance or travel expenses.
- 3. An applicant for license plates pursuant to the provisions of this section must:
- (a) Fill out and sign an application for license plates on a form prescribed and furnished by the ex officio deputy for licensing antique motor vehicles.
- (b) Present evidence of his eligibility for license plates by showing, to the satisfaction of the ex officio deputy, residence in this state for 6 months preceding the date of application and ownership of an antique motor vehicle which is a model manufactured during or before 1915.
- (c) Present a certificate of inspection issued by a committee, or member thereof, appointed by the board of directors of the Horseless Carriage Club of Nevada verifying that the antique motor vehicle is in safe and satisfactory mechanical condition, is in good condition and state of repair, is well equipped and is covered by a policy of insurance covering public liability and property damage written by an insurance company qualified to do business in this state with limits of not less than \$10,000 for each person nor less than \$20,000 for each accident, and not less than \$5,000 for property damage and which otherwise meets the requirements of chapter 485 of NRS.
- (d) Exhibit a valid driver's license authorizing the applicant to drive a motor vehicle on the highways of this state.



(e) Pay the fee prescribed by the laws of this state for the operation of a passenger car, without regard to the weight or the capacity for passengers.

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- (f) Pay such other fee as prescribed by the board of directors of the Horseless Carriage Club of Nevada necessary to defray all cost of manufacture, transportation and issuance of the special license plates.
- 4. The ex officio deputy for licensing antique motor vehicles shall each calendar year issue license plates, approved by the department, for each motor vehicle owned by an applicant who meets the requirements of subsection 3, subject to the following conditions:
- (a) The license plates must be numbered and issued consecutively each year beginning with "Horseless Carriage 1."
- (b) The license plates must conform, as nearly as possible, to the color and type of license plate issued in this state for regular passenger cars.
- (c) The special license plates issued pursuant to this section must be specified, procured, transported and issued solely at the expense and cost of the Horseless Carriage Club of Nevada and without any expense to the State of Nevada.
- 5. The ex officio deputy for licensing antique motor vehicles shall pay quarterly to the department the prescribed fee as provided in paragraph (e) of subsection 3. The fees so received must be used, disbursed or deposited by the department in the same manner as provided by law for other fees for registration and licensing. All other fees collected to defray expenses must be retained by the board of directors of the Horseless Carriage Club of Nevada.
- 6. The license plates obtained pursuant to this section are in lieu of the license plates otherwise provided for in this chapter and are valid for the calendar year in which they are issued.
- 7. The department shall charge and collect the following fees for the issuance of these license plates, which fees are in addition to all other license fees and applicable taxes:

  - Sec. 45. NRS 482.381 is hereby amended to read as follows:
- 482.381 1. The department may issue special license plates and registration certificates to residents of Nevada for any motor vehicle which is a model manufactured more than 40 years before the date of application for registration pursuant to this section.
- 2. License plates issued pursuant to this section must bear the inscription "Old Timer" and the plates must be numbered consecutively.

  3. The Nevada Old Timer Club members shall bear the cost of the dies
- for carrying out the provisions of this section.
- 4. The department shall charge and collect the following fees for the issuance of these license plates, which fees are in addition to all other license fees and applicable taxes:



- **Sec. 46.** NRS 482.3812 is hereby amended to read as follows:
- 482.3812 1. The department may issue special license plates and registration certificates to residents of Nevada for any passenger car or light commercial vehicle:
  - (a) Having a manufacturer's rated carrying capacity of 1 ton or less; and
- 6 (b) Manufactured not later than 1948.

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- 2. License plates issued pursuant to this section must be inscribed with the words STREET ROD and three or four consecutive numbers.
- 3. If during a registration **[year,]** *period*, the holder of special plates issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - 4. The fee for the special license plates is:
  - (a) For the first year of issuance, \$35  $\frac{1}{11}$ ; and
  - (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and motor governmental services taxes. [The fee for an annual renewal sticker is \$10.]

**Sec. 47.** NRS 482.3814 is hereby amended to read as follows:

- 482.3814 1. The department may issue special license plates and registration certificates to residents of Nevada for any passenger car or light commercial vehicle:
  - (a) Having a manufacturer's rated carrying capacity of 1 ton or less; and
- (b) Manufactured not earlier than 1949, but at least 20 years before the
- application is submitted to the department.2. License plates issued pursuant to this section must be inscribed with the words CLASSIC ROD and three or four consecutive numbers.
- 3. If during a registration [year,] period, the holder of special plates issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - 4. The fee for the special license plates is:
  - (a) For the first year of issuance, \$35 \(\frac{1}{12}\); and
  - (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. The fee for an annual renewal sticker is \$10.1

Sec. 48. NRS 482.3816 is hereby amended to read as follows:

- 482.3816 1. The department may issue special license plates and registration certificates to residents of Nevada for any passenger car or light commercial vehicle:
- (a) Having a manufacturer's rated carrying capacity of 1 ton or less;



- (b) Manufactured at least 25 years before the application is submitted to the department; and
- (c) Containing only the original parts which were used to manufacture the vehicle or replacement parts that duplicate those original parts.
- 2. License plates issued pursuant to this section must be inscribed with the words CLASSIC VEHICLE and three or four consecutive numbers.
- 3. If during a registration [year,] *period*, the holder of special plates issued pursuant to this section disposes of the vehicle to which the plates are affixed, he shall retain the plates and:
- (a) Affix them to another vehicle which meets the requirements of this section and report the change to the department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the vehicle, return them to the department.
  - 4. The fee for the special license plates is:

- (a) For the first year of issuance, \$35 \(\frac{1}{12}\); and
- (b) For each additional year of issuance, \$10,

in addition to all other applicable registration and license fees and governmental services taxes. [The fee for an annual renewal sticker is \$10.] Sec. 49. NRS 482.3823 is hereby amended to read as follows:

- 482.3823 1. An educational institution may operate on the highways of this state an unregistered motor vehicle otherwise required to be registered pursuant to this chapter if there is displayed on the vehicle a special license plate assigned to the educational institution pursuant to subsection 2. Such operation is strictly limited to movement of the vehicle:
  - (a) From one educational institution to another educational institution;
- (b) From the educational institution to an established place of business which specializes in particular automotive repairs; and
- (c) Which is necessary to test the vehicle under practical operating conditions on the road.
- 2. Upon application by an educational institution, submission of such evidence of qualification as is determined necessary by the director and payment of the applicable fee, the department shall assign to the educational institution one or more sets of special license plates for use on educational vehicles. The department shall charge and collect a fee of \$5 for *each year of issuance of* each set of special license plates issued pursuant to this section. [The plates are valid for 1 year. The fee for renewal is \$5.]
- 3. Any unauthorized use of special license plates issued pursuant to this section is cause for the department to revoke all sets of those plates issued to the educational institution. Unauthorized use of the plates includes:
  - (a) Display on a vehicle which is not an educational vehicle; and
- (b) Movement of an educational vehicle in any manner not authorized in subsection 1.
- 4. Each special plate issued pursuant to this section must have displayed upon it suitable characters, as determined by the department, to identify the vehicle as an educational vehicle. The special plates may be



used interchangeably on educational vehicles by the educational institution to which the plates were issued.

5. As used in this section:

- (a) "Educational institution" means:
  - (1) A public school as that term is defined in NRS 385.007; or
- (2) One of the branches or facilities within the University and Community College System of Nevada,

which offers a course of instruction in automotive repair and owns or controls an educational vehicle.

- (b) "Educational vehicle" means any motor vehicle which is owned or controlled by an educational institution and used exclusively for the purposes of a course of instruction in automotive repair. The term does not include any motor vehicle:
- (1) Used by the educational institution for any purpose not directly related to a course of instruction in automotive repair.
- (2) Owned by a pupil, student or employee of the educational institution.

**Sec. 50.** NRS 482.384 is hereby amended to read as follows:

- 482.384 1. Upon the application of a person with a disability which limits or impairs the ability to walk, the department may issue special license plates for a vehicle, including a motorcycle, registered by the applicant pursuant to this chapter. Except as otherwise provided in subsection 2, the application must include a statement from a licensed physician certifying that the applicant is a person with a disability which limits or impairs the ability to walk. The issuance of a special license plate pursuant to this subsection does not preclude the issuance of a special parking placard for a vehicle other than a motorcycle or a special parking sticker for a motorcycle pursuant to subsection 6.
- 2. Every second year after the initial issuance of special license plates to a person who the department determines is not permanently disabled, the department shall require the person [, when]:
- (a) When he applies to renew his special license plates, to include with his application; or
- (b) Before the department issues a decal, sticker or other device for the special license plates pursuant to paragraph (b) of subsection 1 or paragraph (b) of subsection 2 of section 2 of this act, to provide to the department,
- a statement from a licensed physician certifying that the applicant is a person with a disability which limits or impairs the ability to walk. The department shall not require a person who it determines is permanently disabled to [include such a statement with his application for renewal.] provide any statements pursuant to this subsection.
- 3. Upon the application of an organization which provides transportation for a person with a disability which limits or impairs the ability to walk, the department may issue special license plates for a vehicle registered by the organization pursuant to this chapter. The application must include a statement from the organization certifying that the vehicle is used primarily to transport persons with disabilities which limit or impair the ability to walk.



The department may charge a fee for special license plates issued pursuant to this section not to exceed the fee charged for the issuance of license plates for the same class of vehicle.

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- Special license plates issued pursuant to this section must display the international symbol of access in a color which contrasts with the background and is the same size as the numerals and letters on the plate.
- 6. Upon the application of a person with a disability which limits or impairs the ability to walk, the department may issue:
- (a) A special parking placard for a vehicle other than a motorcycle. Upon request, the department may issue one additional placard to an applicant to whom special license plates have not been issued pursuant to
- (b) A special parking sticker for a motorcycle. The application must include a statement from a licensed physician certifying that the applicant is a person with a disability which limits or impairs the ability to walk.
  - 7. A special parking placard issued pursuant to subsection 6 must:
- (a) Have inscribed on it the international symbol of access which is at least 3 inches in height, is centered on the placard and is white on a blue background;
  - (b) Have an identification number and date of expiration;
- (c) Have placed or inscribed on it the seal or other identification of the
- (d) Have a form of attachment which enables a person using the placard to display the placard from the rearview mirror of the vehicle.
  - 8. A special parking sticker issued pursuant to subsection 6 must:
- (a) Have inscribed on it the international symbol of access which complies with any applicable federal standards, is centered on the sticker and is white on a blue background;
  - (b) Have an identification number and a date of expiration; and
- (c) Have placed or inscribed on it the seal or other identification of the department.
- 9. The department, or a city or county, may issue, and charge a reasonable fee for, a temporary parking placard for a vehicle other than a motorcycle or a temporary parking sticker for a motorcycle upon the application of a person with a temporary disability which limits or impairs the ability to walk. Upon request, the department, city or county may issue one additional temporary parking placard to an applicant. The application must include a certificate from a licensed physician indicating:
- (a) That the applicant has a temporary disability which limits or impairs the ability to walk; and
  - (b) The estimated period of the disability.
- 10. A temporary parking placard issued pursuant to subsection 9 must:(a) Have inscribed on it the international symbol of access which is at least 3 inches in height, is centered on the placard and is white on a red background; and
  - (b) Have a form of attachment which enables a person using the placard to display the placard from the rearview mirror of the vehicle.



11. A temporary parking sticker issued pursuant to subsection 9 must have inscribed on it the international symbol of access which is at least 3 inches in height, is centered on the sticker and is white on a red background.

- 12. A temporary parking placard or temporary parking sticker is valid only for the period for which a physician has certified the disability, but in no case longer than 6 months.
- 13. A special or temporary parking placard must be displayed in the vehicle when the vehicle is parked by hanging or attaching the placard to the rearview mirror of the vehicle. If the vehicle has no rearview mirror, the placard must be placed on the dashboard of the vehicle in such a manner that the placard can easily be seen from outside the vehicle when the vehicle is parked.
- 14. A special or temporary parking sticker must be affixed to the windscreen of the motorcycle. If the motorcycle has no windscreen, the sticker must be affixed to any other part of the motorcycle which may be easily seen when the motorcycle is parked.
- 15. Special or temporary parking placards, special or temporary parking stickers, or special license plates issued pursuant to this section do not authorize parking in any area on a highway where parking is prohibited by law.
- 16. No person, other than the person certified as being a person with a disability which limits or impairs the ability to walk, or a person actually transporting such a person, may use the special license plates or a special or temporary parking placard, or a special or temporary parking sticker issued pursuant to this section to obtain any special parking privileges available pursuant to this section.
- 17. Any person who violates the provisions of subsection 16 is guilty of a misdemeanor.
- 18. The department may review the eligibility of each holder of a special parking placard, a special parking sticker or special license plates, or any combination thereof. Upon a determination of ineligibility by the department, the holder shall surrender the special parking placard, special parking sticker or special license plates, or any combination thereof, to the department.
- 19. The department may adopt such regulations as are necessary to carry out the provisions of this section.
  - **Sec. 51.** NRS 482.399 is hereby amended to read as follows:
- 482.399 1. Upon the transfer of the ownership of or interest in any vehicle by any holder of a valid registration, or upon destruction of the vehicle, the registration expires.
- 2. The holder of the original registration may transfer the registration to another vehicle to be registered by him and use the same license plate or plates thereon, if the license plate or plates are appropriate for the second vehicle, upon filing an application for transfer of registration and upon paying the transfer registration fee and the excess, if any, of the registration fee and governmental services tax on the vehicle to which the registration is transferred over the total registration fee and governmental services tax paid on all vehicles from which he is transferring his ownership or interest.



Application for transfer of registration must be made in person, if practicable, to any office or agent of the department or to a registered dealer, and the license plate or plates may not be used upon a second vehicle until registration of that vehicle is complete. In computing the governmental services tax, the department, its agent or the registered dealer shall credit the portion of the tax paid on the first vehicle attributable to the remainder of the current registration period for calendar year on a pro rata monthly basis against the tax due on the second vehicle or on any other vehicle of which the person is the registered owner. If any person transfers his ownership or interest in two or more vehicles, the department or the registered dealer shall credit the portion of the tax paid on all of the vehicles attributable to the remainder of the current registration period for ealendar year on a pro rata monthly basis against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner. The certificates of registration and unused license plates of the vehicles from which a person transfers his ownership or interest must be submitted before credit is given against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner.

 3. In computing the registration fee, the department or its agent or the registered dealer shall credit the portion of the registration fee paid on each vehicle attributable to the remainder of the current [calendar year or] registration period [on a pro rata basis] against the registration fee due on the vehicle to which registration is transferred. If the amount owed on the registration fee or governmental services tax on that vehicle is less than the credit on the total registration fee or governmental services tax paid on all vehicles from which a person transfers his ownership or interest, the department shall issue to the person a refund in an amount equal to the difference between the amount owed on the registration fee or governmental services tax on that vehicle and the credit on the total registration fee or governmental services tax paid on all vehicles from which a person transfers his ownership or interest.

4. If the license plate or plates are not appropriate for the second vehicle, the plate or plates must be surrendered to the department or registered dealer and an appropriate plate or plates must be issued by the department. The department shall not reissue the surrendered plate or plates until the next succeeding licensing period.

5. If application for transfer of registration is not made within 60 days after the destruction or transfer of ownership of or interest in any vehicle, the license plate or plates must be surrendered to the department on or before the 60th day for cancellation of the registration.

6. If a person cancels his registration and surrenders to the department his license plates for a vehicle, the department shall issue to the person a refund of the portion of the registration fee and governmental services tax paid on the vehicle attributable to the remainder of the current tealer of the cur

year or registration period. [on a pro rata basis.]
7. For the purposes of this section, the amount attributable to the remainder of a current registration period consists of:



- (a) If the current registration period is 12 consecutive months or 1 calendar year, a pro rata amount for each calendar month of that registration period remaining unused; or
- (b) If the current registration period is 24 consecutive months or 2 calendar years:
- (1) A pro rata amount for each calendar month of the current year of that registration period remaining unused; and
- (2) The entire amount attributable to any additional year of that registration period remaining unused.
- Sec. 52. NRS 482.480 is hereby amended to read as follows: 482.480 There must be paid to the department for the registration or the transfer or reinstatement of the registration of motor vehicles, trailers and semitrailers, fees according to the following schedule:
- 1. Except as otherwise provided in this section, for each stock passenger car and each reconstructed or specially constructed passenger car registered to a person, regardless of weight or number of passenger capacity, a fee for registration of \$33 [-] for each year of registration.
  - 2. Except as otherwise provided in subsection 3:
- (a) For each of the fifth and sixth such cars registered to a person, a fee for registration of \$16.50 [...] for each year of registration.
- (b) For each of the seventh and eighth such cars registered to a person, a fee for registration of \$12 | for each year of registration.
- (c) For each of the ninth or more such cars registered to a person, a fee for registration of \$8 \infty for each year of registration.
  - 3. The fees specified in subsection 2 do not apply:
- (a) Unless the person registering the cars presents to the department at the time of registration the registrations of all of the cars registered to him.
  - (b) To cars that are part of a fleet.

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- 4. For every motorcycle, a *registration* fee [for registration] of \$33 for each year of registration and for each motorcycle other than a trimobile, an additional registration fee of \$6 for each year of registration for motorcycle safety. The additional fee must be deposited in the state highway fund for credit to the account for the program for the education of motorcycle riders.
- 5. For each transfer of registration, a fee of \$6 in addition to any other fees.
- To reinstate the registration of a motor vehicle suspended pursuant to NRS 485.317:
- (a) A fee of \$250 for a registered owner who failed to have insurance on the date specified in the form for verification that was mailed by the department pursuant to subsection 2 of NRS 485.317; or
- (b) A fee of \$50 for a registered owner of a dormant vehicle who canceled the insurance coverage for that vehicle or allowed the insurance coverage for that vehicle to expire without first canceling the registration for the vehicle in accordance with subsection 3 of NRS 485.320,
- both of which must be deposited in the account for verification of 47 insurance which is hereby created in the state highway fund. Money in the 48 account must be used to carry out the provisions of NRS 485.313 to 485.318, inclusive.





- 7. For every travel trailer, a *registration* fee [for registration] of \$27 [.] for each year of registration.
- 8. For every permit for the operation of a golf cart, [an annual] a fee of \$10 [...] for each year of the permit.
- 9. For every low-speed vehicle, as that term is defined in NRS 484.527, a *registration* fee [for registration] of \$33 [...] for each year of registration.
- 10. To reinstate the registration of a motor vehicle that is suspended pursuant to NRS 482.451, a fee of \$33.
  - **Sec. 53.** NRS 482.481 is hereby amended to read as follows:

- 482.481 The *total* registration **[fees]** *fee* for a motortruck, truck tractor, bus or combination of vehicles having a declared gross weight of 10,001 pounds or more which is registered on the basis of **[a]**:
- 1. One calendar year must be reduced by to twelfth 1/12 for each calendar month which has elapsed from the beginning of the year and rounded to the nearest dollar.
- 2. Two calendar years must be reduced by 1/24 for each calendar month which has elapsed from the beginning of the first year and rounded to the nearest dollar.
  - Sec. 54. NRS 482.482 is hereby amended to read as follows:
- 482.482 1. In addition to any other applicable fee listed in NRS 482.480, there must be paid to the department for the registration of every motortruck, truck-tractor or bus which has a declared gross weight of:
- (a) Less than 6,000 pounds, a fee of \$33 [...] for each year of registration.
- (b) Not less than 6,000 pounds and not more than 8,499 pounds, a fee of \$38 [...] for each year of registration.
- (c) Not less than 8,500 pounds and not more than 10,000 pounds, a fee of \$48 H for each year of registration.
- of \$48 [.] for each year of registration.

  (d) Not less than 10,001 pounds and not more than 26,000 pounds, a fee of \$12 for each 1,000 pounds or fraction thereof [.] for each year of registration.
- (e) Not less than 26,001 pounds and not more than 80,000 pounds, a fee of \$17 for each 1,000 pounds or fraction thereof [] for each year of registration. The maximum fee is \$1,360 [] for each year of registration.
- 2. Except as otherwise provided in subsection 6, the original or renewal registration fees for fleets of vehicles with a declared gross weight in excess of 26,000 pounds and the governmental services tax imposed by the provisions of chapter 371 of NRS for the privilege of operating those vehicles may be paid in equal installments. Installments are due on or before January 31, April 1, July 1 and October 1 of each year. The amount of each installment must be determined by taking the total fee and governmental services tax due for the calendar year and dividing that total by four. The department shall not allow installment payments for a vehicle added to a fleet after the original or renewal registration is issued.
- 3. If the due date of any installment falls on a Saturday, Sunday or legal holiday, that installment is not due until the next following business day.



4. Any payment required by subsection 2 shall be deemed received by the department on the date shown by the post office cancellation mark stamped on an envelope containing payment properly addressed to the department, if that date is earlier than the actual receipt of that payment.

- 5. A person who fails to pay any fee pursuant to subsection 2 or governmental services tax when due shall pay to the department a penalty of 10 percent of the amount of the unpaid fee, plus interest on the unpaid fee at the rate of 1 percent per month or fraction of a month from the date the fee and tax were due until the date of payment.
- 6. If a person fails to pay any fee pursuant to subsection 2 or governmental services tax when due, the department may, in addition to the penalty provided for in subsection 5, require that person to pay:
- (a) The entire amount of the unpaid registration fee and governmental services tax owed by that person for the remainder of the calendar year; and
- (b) On an annual basis, any registration fee and governmental services tax set forth in subsection 2 which may be incurred by that person in any subsequent calendar year.

Sec. 55. NRS 482.483 is hereby amended to read as follows:

- 482.483 In addition to any other applicable fee listed in NRS 482.480, there must be paid to the department:
- 1. For every trailer or semitrailer having an unladen weight of 1,000 pounds or less, a flat registration fee of \$12 [...] for each year of registration.
- 2. For every trailer having an unladen weight of more than 1,000 pounds, a flat registration fee of \$24 [-] for each year of registration.

**Sec. 56.** NRS 482.520 is hereby amended to read as follows:

- 482.520 Whenever the owner of any motor vehicle, trailer or semitrailer which is stolen or embezzled files an affidavit alleging such fact with the department, [it] the department shall immediately suspend the registration of and refuse to reregister such vehicle until such time as it is notified that the owner has recovered the vehicle. [, but notices given as herein provided shall be] An affidavit filed pursuant to this section is effective only during the current registration [year] period in which given. [If during such year] If the vehicle is not recovered during that period, a new affidavit may be filed with like effect during [the] each ensuing year. Every owner who has filed an affidavit of theft or embezzlement must immediately notify the department of the recovery of such vehicle.
  - **Sec. 57.** NRS 482.545 is hereby amended to read as follows:
- 482.545 It is unlawful for any person to commit any of the following acts:
- 1. To operate, or for the owner thereof knowingly to permit the operation of, upon a highway any motor vehicle, trailer or semitrailer which is not registered or which does not have attached thereto and displayed thereon the number of plate or plates assigned thereto by the department for the current period of registration, for calendar year, subject to the exemption allowed in NRS 482.316 to 482.3175, inclusive, 482.320 to 482.363, inclusive, 482.385 to 482.3965, inclusive, and 482.420.



- To display, cause or permit to be displayed or to have in possession any certificate of registration, license plate, certificate of ownership or other document of title knowing it to be fictitious or to have been canceled, revoked, suspended or altered.
- 3. To lend to or knowingly permit the use of by one not entitled thereto any registration card or plate issued to the person so lending or permitting the use thereof.
- 4. To fail or to refuse to surrender to the department, upon demand, any registration card or plate which has been suspended, canceled or revoked as provided in this chapter.
- 5. To use a false or fictitious name or address in any application for the registration of any vehicle or for any renewal or duplicate thereof, or knowingly to make a false statement or knowingly to conceal a material fact or otherwise commit a fraud in an application. A violation of this subsection is a gross misdemeanor.
  - 6. Knowingly to operate a vehicle which:

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- (a) Has an altered identification number or mark; or
- (b) Contains a part which has an altered identification number or mark.

- Sec. 57.3. NRS 354.705 is hereby amended to read as follows: 354.705 1. As soon as practicable after the department takes over the management of a local government, the executive director shall:
- (a) Determine the total amount of expenditures necessary to allow the local government to perform the basic functions for which it was created;
- (b) Determine the amount of revenue reasonably expected to be available to the local government; and
- (c) Consider any alternative sources of revenue available to the local government.
- 2. If the executive director determines that the available revenue is not sufficient to provide for the payment of required debt service and operating expenses, he may submit his findings to the committee who shall review the determinations made by the executive director. If the committee determines that additional revenue is needed, it shall prepare a recommendation to the Nevada tax commission as to which one or more of the following additional taxes or charges should be imposed by the local
- (a) The levy of a property tax up to a rate which when combined with all other overlapping rates levied in the state does not exceed \$4.50 on each \$100 of assessed valuation.
- (b) An additional tax on transient lodging at a rate not to exceed 1 percent of the gross receipts from the rental of transient lodging within the boundaries of the local government upon all persons in the business of providing lodging. Any such tax must be collected and administered in the same manner as all other taxes on transient lodging are collected by or for the local government.
  - (c) Additional service charges appropriate to the local government.
- (d) If the local government is a county or has boundaries that are conterminous with the boundaries of the county:
- (1) An additional tax on the gross receipts from the sale or use of tangible personal property not to exceed one quarter of 1 percent



throughout the county. The ordinance imposing any such tax must include provisions in substance which comply with the requirements of subsections 2 to 5, inclusive, of NRS 377A.030.

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- (2) An additional governmental services tax of not more than ++ 0.35 cent on each \$1 of valuation of the vehicle for the privilege of operating upon the public streets, roads and highways of the county on each vehicle based in the county except those vehicles exempt from the governmental services tax imposed pursuant to chapter 371 of NRS or a vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations. As used in this subparagraph, "based" has the meaning ascribed to it in NRS 482.011.
- 3. Upon receipt of the plan from the committee, the Nevada tax commission shall hold a public hearing at a location within the boundaries of the local government in which the severe financial emergency exists after giving public notice of the hearing at least 10 days before the date on which the hearing will be held. In addition to the public notice, the Nevada tax commission shall give notice to the governing body of each local government whose jurisdiction overlaps with the jurisdiction of the local government in which the severe financial emergency exists.
- 4. After the public hearing, the Nevada tax commission may adopt the plan as submitted or adopt a revised plan. Any plan adopted pursuant to this section must include the duration for which any new or increased taxes or charges may be collected which must not exceed 5 years.
- 5. Upon adoption of the plan by the Nevada tax commission, the local government in which the severe financial emergency exists shall impose or cause to be imposed the additional taxes and charges included in the plan for the duration stated in the plan or until the severe financial emergency has been determined by the Nevada tax commission to have ceased to
- The allowed revenue from taxes ad valorem determined pursuant to NRS 354.59811 does not apply to any additional property tax levied pursuant to this section.

**Sec. 57.5.** NRS 371.040 is hereby amended to read as follows:

371.040 The annual amount of the basic governmental services tax throughout the state is [4] 1.4 cents on each \$1 of valuation of the vehicle as determined by the department.

- **Sec. 57.7.** NRS 371.045 is hereby amended to read as follows: 371.045 1. A board of county commissioners may by ordinance, but not as in a case of emergency, after receiving the approval of a majority of the registered voters voting on the question at a primary, general or special election, impose a supplemental governmental services tax of not more than  $\frac{11}{11}$  0.35 cent on each \$1 of valuation of the vehicle for the privilege of operating upon the public streets, roads and highways of the county on each vehicle based in the county except:
- (a) A vehicle exempt from the governmental services tax pursuant to this chapter; or



- (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.
- 2. A county may combine this question with questions submitted pursuant to NRS 244.3351, 278.710 or 377A.020, or any combination thereof.
- 3. A special election may be held only if the board of county commissioners determines, by a unanimous vote, that an emergency exists. The determination made by the board is conclusive unless it is shown that the board acted with fraud or a gross abuse of discretion. An action to challenge the determination made by the board must be commenced within 15 days after the board's determination is final. As used in this subsection, "emergency" means any unexpected occurrence or combination of occurrences which requires immediate action by the board of county commissioners to prevent or mitigate a substantial financial loss to the county or to enable the board to provide an essential service to the residents of the county.
- 4. Collection of the tax imposed pursuant to this section must not commence earlier than the first day of the second calendar month after adoption of the ordinance imposing the tax.
- 5. Except as otherwise provided in subsection 6 and NRS 371.047, the county shall use the proceeds of the tax to pay the cost of:
- (a) Projects related to the construction and maintenance of sidewalks, streets, avenues, boulevards, highways and other public rights of way used primarily for vehicular traffic, including, without limitation, overpass projects, street projects or underpass projects, as defined in NRS 244A.037, 244A.053 and 244A.055, within the boundaries of the county or within 1 mile outside those boundaries if the board of county commissioners finds that such projects outside the boundaries of the county will facilitate transportation within the county;
- (b) Payment of principal and interest on notes, bonds or other obligations incurred to fund projects described in paragraph (a); or
  - (c) Any combination of those uses.

- 6. The county may expend the proceeds of the supplemental governmental services tax authorized by this section and NRS 371.047, or any borrowing in anticipation of that tax, pursuant to an interlocal agreement between the county and the regional transportation commission of the county with respect to the projects to be financed with the proceeds of the tax.
- 7. As used in this section, "based" has the meaning ascribed to it in NRS 482.011.
  - **Sec. 58.** NRS 371.050 is hereby amended to read as follows:
- 371.050 1. Except as otherwise provided in subsections 3 and 4, valuation of vehicles must be determined by the department upon the basis of [35 percent of] the manufacturer's suggested retail price in Nevada excluding options and extras, as of the time the particular make and model for that year is first offered for sale in Nevada.



- 2. If the department is unable to determine the manufacturer's suggested retail price in Nevada with respect to any vehicle because the vehicle is specially constructed, or for any other reason, the department shall determine the valuation upon the basis of [35 percent of] the original retail price to the original purchaser of the vehicle as evidenced by such document or documents as the department may require.
  - 3. For each:

- (a) Bus, truck, truck tractor or combination of vehicles having a declared gross weight of 10,000 pounds or more; and
- (b) Trailer or semitrailer having an unladen weight of 4,000 pounds or more.

the department may use 85 percent of the original purchaser's cost price in lieu of the manufacturer's suggested retail price.

- 4. If the department is unable to determine the original manufacturer's suggested retail price in Nevada, or the original retail price to the purchaser, the department may determine the original value of the vehicle on the basis of 50 cents per pound.
- 5. For motor carriers which register pursuant to the provisions of the Interstate Highway User Fee Apportionment Act, the department may determine the original purchaser's cost price of the vehicle on the basis of its declared gross weight in a manner which the department finds appropriate and equitable.

Sec. 59. NRS 371.060 is hereby amended to read as follows:

371.060 1. Except as otherwise provided in subsection 2, each vehicle must be depreciated by the department for the purposes of the annual *amount of the* governmental services tax according to the following schedule:

	Percentage of
Age	Initial Value
New	100 percent
	1
1 year	
2 years	
3 years	
4 years	55 percent
5 years	
6 years	
7 years	
8 years	
9 years or more	5 percent
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2. Each bus, truck or truck tractor having a declared gross weight of 10,000 pounds or more and each trailer or semitrailer having an unladen weight of 4,000 pounds or more must be depreciated by the department for the purposes of the annual *amount of the* governmental services tax according to the following schedule:



1		Percentage of
2	Age	Initial Value
3		
4	New	100 percent
5	1 year	
6	2 years	59 percent
7	3 years	
8	4 years	
9	5 years	
10	6 years	
11	7 years	
12	8 years	
13	9 years	
14	10 years or more	
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- 3. Notwithstanding any other provision of this section, the minimum annual amount of the governmental services tax:
- (a) On any trailer having an unladen weight of 1,000 pounds or less is \$3; and
  - (b) On any other vehicle is \$6.
- 4. For the purposes of this section, a vehicle shall be deemed a "new" vehicle if the vehicle has never been registered with the department and has never been registered with the appropriate agency of any other state, the District of Columbia, any territory or possession of the United States or any foreign state, province or country.

  Sec. 60. NRS 371.070 is hereby amended to read as follows:

371.070 [Upon vehicles registered for the first time] If a vehicle is registered in this state for a period of 1 or 2 calendar years after the beginning of [the registration] a calendar year, the amount of the governmental services tax for that calendar year must be reduced fonetwelfth by 1/12 for each month which has elapsed since the beginning of [such] that year.

Sec. 60.3. NRS 371.101 is hereby amended to read as follows:

- 371.101 1. Vehicles registered by widows and orphan children not to exceed the amount of [\$1,000] \$2,857 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but actual bona fide residents of this state, and must be filed in but one county in this state to the same family.
- 2. For the purpose of this section, vehicles in which the widow or orphan child has any interest shall be deemed to belong entirely to that widow or orphan child.
- 3. The person claiming the exemption shall file with the department in the county where the exemption is claimed an affidavit declaring his residency and that the exemption has been claimed in no other county in this state for that year. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for



that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

4. A widow is not entitled to the exemption provided by this section in any fiscal year beginning after her remarriage, even if the remarriage is later annulled.

**Sec. 60.5.** NRS 371.102 is hereby amended to read as follows:

- 371.102 1. Vehicles registered by a blind person, not to exceed the amount of [\$3,000] \$8,571 determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but bona fide residents of this state, and must be filed in but one county in this state on account of the same blind person.
- 2. The person claiming the exemption shall file with the department in the county where the exemption is claimed an affidavit declaring his residency and that the exemption has been claimed in no other county in this state for that year. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.
- 3. Upon first claiming the exemption in a county the claimant shall furnish to the department a certificate of a physician licensed under the laws of this state setting forth that he has examined the claimant and has found him to be a blind person.
- 4. As used in this section, "blind person" includes any person whose visual acuity with correcting lenses does not exceed 20/200 in the better eye, or whose vision in the better eye is restricted to a field which subtends an angle of not greater than 20°.

Sec. 60.7. NRS 371.103 is hereby amended to read as follows:

- 371.103 1. Vehicles, to the extent of [\$1,000] \$2,857 determined valuation, registered by any actual bona fide resident of the State of Nevada who:
- (a) Has served a minimum of 90 days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and January 31, 1955.
- (b) Has served a minimum of 90 continuous days on active duty none of which was for training purposes, who was assigned to active duty at some time between January 1, 1961, and May 7, 1975; or
- (c) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1,
- and who received, upon severance from service, an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States, or who, having so served, is still serving in the Armed Forces of the United States, is exempt from taxation.



- 2. For the purpose of this section, the first [\$1,000] \$2,857 determined valuation of vehicles in which such a person has any interest shall be deemed to belong to that person.
- 3. A person claiming the exemption shall file annually with the department in the county where the exemption is claimed an affidavit declaring that he is an actual bona fide resident of the State of Nevada who meets all the other requirements of subsection 1, and that the exemption is claimed in no other county in this state. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall mail a form for:
  - (a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the veterans' home account.

to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

- 4. Persons in actual military service are exempt during the period of such service from filing annual affidavits of exemption and the department shall grant exemptions to those persons on the basis of the original affidavits filed. In the case of any person who has entered the military service without having previously made and filed an affidavit of exemption, the affidavit may be filed in his behalf during the period of such service by any person having knowledge of the facts.
- 5. Before allowing any veteran's exemption pursuant to the provisions of this chapter, the department shall require proof of status of the veteran, and for that purpose shall require production of an honorable discharge or certificate of satisfactory service or a certified copy thereof, or such other proof of status as may be necessary.
- 6. If any person files a false affidavit or produces false proof to the department, and as a result of the false affidavit or false proof a tax exemption is allowed to a person not entitled to the exemption, he is guilty of a gross misdemeanor.
  - **Sec. 61.** NRS 371.1035 is hereby amended to read as follows:
- 371.1035 1. Any person who qualifies for an exemption pursuant to NRS 371.103 may, in lieu of claiming his exemption:
- (a) Pay to the department all or any portion of the amount by which the tax would be reduced if he claimed his exemption; and
- (b) Direct the department to deposit that amount for credit to the veterans' home account established pursuant to NRS 417.145.
- 2. Any person who wishes to waive his exemption pursuant to this section shall designate the amount to be credited to the account on a form provided by the department.
- 3. **[The]** Except as otherwise provided in section 3 of this act, the department shall deposit any money received pursuant to this section with the state treasurer for credit to the veterans' home account established pursuant to NRS 417.145. The state treasurer shall not accept more than a total \$1,000,000 for credit to the account pursuant to this section and NRS 361.0905 during any fiscal year.



**Sec. 61.5.** NRS 371.104 is hereby amended to read as follows:

371.104 1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, is entitled to a veteran's exemption from the payment of governmental services taxes on vehicles of the following determined valuations:

- (a) If he has a disability of 100 percent, the first [\$10,000] \$28,571 of determined valuation;
- (b) If he has a disability of 80 to 99 percent, inclusive, the first [\$7,500] \$21,429 of determined valuation; or
- (c) If he has a disability of 60 to 79 percent, inclusive, the first [\$5,000] \$14,286 of determined valuation.
- 2. For the purpose of this section, the first [\$10,000] \$28,571 determined valuation of vehicles in which an applicant has any interest shall be deemed to belong entirely to that person.
- 3. A person claiming the exemption shall file annually with the department in the county where the exemption is claimed an affidavit declaring that he is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1, and that the exemption is claimed in no other county within this state. After the filing of the original affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.
- 4. Before allowing any exemption pursuant to the provisions of this section, the department shall require proof of the applicant's status, and for that purpose shall require production of:
- (a) A certificate from the Department of Veterans Affairs that the veteran has incurred a permanent service-connected disability, which shows the percentage of that disability; and
  - (b) Any one of the following:

- (1) An honorable discharge;
- (2) A certificate of satisfactory service; or
- (3) A certified copy of either of these documents.
- 5. A surviving spouse claiming an exemption pursuant to this section must file with the department in the county where the exemption is claimed an affidavit declaring that:
- (a) The surviving spouse was married to and living with the disabled veteran for the 5 years preceding his death;
- (b) The disabled veteran was eligible for the exemption at the time of his death; and
- (c) The surviving spouse has not remarried.
- The affidavit required by this subsection is in addition to the certification required pursuant to subsections 3 and 4. After the filing of the original affidavit required by this subsection, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be



designed to facilitate its return by mail by the person claiming the exemption.

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- 6. If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 371.103.
- 7. If any person makes a false affidavit or produces false proof to the department, and as a result of the false affidavit or false proof, the person is allowed a tax exemption to which he is not entitled, he is guilty of a gross misdemeanor.
- **Sec. 62.** NRS 371.105 is hereby amended to read as follows: 371.105 *1.* Claims pursuant to NRS 371.101, 371.102, 371.103 or 371.104 for tax exemption on the governmental services tax and designations of any amount to be credited to the veterans' home account pursuant to NRS 371.1035 must be filed annually at any time [on]:
- (a) On or before the date when payment registration or renewal of registration of the vehicle; and
- (b) Before the issuance of a decal, sticker or other device for the vehicle license plate pursuant to paragraph (b) of subsection 1 or paragraph (b) of subsection 2 of section 2 of this act.
- 2. All exemptions provided for in this section must not be in an amount which gives the taxpayer a total exemption greater than that to which he is entitled during any fiscal year.
  - **Sec. 63.** NRS 371.110 is hereby amended to read as follows:
- 371.110 1. Except as otherwise provided in NRS 482.482, the governmental services tax is due on the first day of the registration [year] period for the vehicle concerned and must be paid at the same time as, and in conjunction with, the registration or renewal of registration of the vehicle.
  - Except as otherwise provided by specific statute, any:
  - (a) Increase in the amount of a governmental services tax;
  - (b) Additional or supplemental governmental services tax; or
- (c) Exemption from or decrease in the amount of a governmental services tax,
- adopted after the department has received or collected the governmental services tax for a registration period of a vehicle, does not apply to the vehicle during that registration period.
  - **Sec. 64.** NRS 371.140 is hereby amended to read as follows:
- 371.140 1. Except as otherwise provided in subsection 3 and NRS 482.482, if the governmental services tax for a vehicle for the next period of registration is not paid before the expiration of the current period of registration for that vehicle, a penalty equal to 10 percent of the tax due for the next year, but not less than \$6, plus the amount of the delinquent tax, must be added to the governmental services tax due for the next period of registration, unless the vehicle has not been operated on the highways since the expiration of the prior registration. The department may retain any penalty so collected.
- 2. Evidence of the nonoperation of a vehicle must be made by an affidavit executed by a person having knowledge of the fact. The affidavit must accompany the application for renewal of registration.



3. The provisions of this section do not apply to vehicles registered pursuant to NRS 706.841.

**Sec. 65.** NRS 371.150 is hereby amended to read as follows:

 371.150 Upon receipt of an application for *the* renewal of registration and an affidavit of nonoperation, the department shall collect the tax for the current registration [year.] *period.* No penalty [shall] *may* be imposed if the department receives the application and affidavit within 30 days after the date of the first operation of the vehicle during the current registration [year.] *period.* 

**Sec. 66.** NRS 371.230 is hereby amended to read as follows:

371.230 Except as otherwise provided in NRS 371.1035 [or 482.180,], 482.180 and section 3 of this act, money collected by the department for governmental services taxes and penalties pursuant to the provisions of this chapter must be deposited with the state treasurer to the credit of the motor vehicle fund.

**Sec. 67.** NRS 445B.795 is hereby amended to read as follows:

445B.795 The authority set forth in NRS 445B.770 providing for a compulsory inspection program is limited as follows:

- 1. In a county whose population is 100,000 or more, all passenger cars and light-duty motor vehicles which use diesel fuel and require inspection pursuant to the regulations adopted by the commission under NRS 445B.770 are required to have evidence of compliance upon registration for reregistration.], the renewal of registration and the validation of registration.
- 2. In areas which have been designated by the commission for inspection programs and which are located in counties whose populations are 100,000 or more, all used motor vehicles which require inspection pursuant to the regulations adopted by the commission under NRS 445B.770 are required to have evidence of compliance upon registration for reregistration.], the renewal of registration and the validation of registration.
- 3. In designated areas in other counties where the commission puts a program into effect, all used motor vehicles which require inspection pursuant to the regulations adopted by the commission under NRS 445B.770 are required to have evidence of compliance upon registration for reregistration.], the renewal of registration and the validation of registration.
- 4. The board of county commissioners of a county containing a designated area may revise its program for the designated area after receiving the approval of the commission.
- 5. As used in this section, "validation of registration" means the issuance of a decal, sticker or other device pursuant to paragraph (b) of subsection 1 or paragraph (b) of subsection 2 of section 2 of this act.

Sec. 68. NRS 445B.800 is hereby amended to read as follows:

445B.800 1. Subject to any applicable limitation of NRS 445B.700 to 445B.815, inclusive, and any regulation adopted pursuant thereto, no used motor vehicle which requires inspection pursuant to the regulations adopted by the commission under NRS 445B.770 may be [registered]:



- (a) Registered unless the application for registration is accompanied by evidence of compliance issued by any authorized inspection station, authorized station or fleet station; or
- (b) Issued a decal, sticker or other device pursuant to paragraph (b) of subsection 1 or paragraph (b) of subsection 2 of section 2 of this act unless the department is satisfied that an authorized inspection station, an authorized station or a fleet station has issued evidence of

certifying that the vehicle is equipped with devices for the control of pollution from motor vehicles required by federal regulation or such other requirements as the commission may by regulation prescribe under the provisions of NRS 445B.700 to 445B.845, inclusive.

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- (a) A seller of a used vehicle is required to complete a dealer's report of sale pursuant to the provisions of NRS 482.424; or
- (b) A long-term lessor of a used vehicle is required to complete a longterm lessor's report of lease pursuant to the provisions of NRS 482.4245,

the seller or long-term lessor shall also provide the buyer or long-term lessee with any evidence of compliance required pursuant to subsection 1.

3. The requirements of this section apply only:

- (a) To passenger cars and light-duty motor vehicles which use diesel fuel and are based in a county whose population is 100,000 or more; and
- (b) In counties where a program of inspecting and testing motor vehicles and systems for the control of emissions from motor vehicles has been implemented pursuant to NRS 445B.770.

- **Sec. 69.** NRS 445B.815 is hereby amended to read as follows: 445B.815 1. Except as otherwise provided in subsection 2, persons employed at branch offices of the department of motor vehicles and public safety and the offices of county assessors who are acting as agents of the department in the collection of fees for registration, shall not register:
  - (a) A passenger car or light-duty motor vehicle which:
    - (1) Uses diesel fuel;
    - (2) Is based in a county whose population is 100,000 or more; and
- (3) Requires inspection pursuant to the regulations adopted by the commission under NRS 445B.770; or
  - (b) A vehicle which:
    - (1) Is based in an area of this state designated by the commission; and
- (2) Requires inspection pursuant to the regulations adopted by the commission under NRS 445B.770,

until the person has received evidence of compliance with NRS 445B.700 to 445B.845, inclusive, that been provided. or is otherwise satisfied that such evidence of compliance has been issued.



2. An owner or lessee of a fleet of three or more vehicles may, upon application to the department of motor vehicles and public safety, submit evidence of compliance for his motor vehicles in a manner determined by that department.

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- **Sec. 70.** Section 30 of chapter 491, Statutes of Nevada 1991, as last amended by section 75 of Senate Bill No. 59 of this session, is hereby amended to read as follows:
  - Sec. 30. 1. Except as otherwise provided in section 34 of this act and in addition to all other taxes imposed on the valuation of vehicles, the board of county commissioners of Churchill, Elko, Humboldt, Washoe and Lander counties and the board of supervisors of Carson City may by ordinance, but not as in a case of emergency, impose a special governmental services tax of [1] 0.35 cent on each \$1 valuation of the vehicle for the privilege of operating upon the public streets, roads and highways of the county on each vehicle based in the county except:
  - (a) A vehicle exempt from the governmental services tax pursuant to chapter 371 of NRS; or
  - (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.
  - 2. [The] If, on or before June 30, 2002, the board of county commissioners of Churchill, Elko, Humboldt or Lander county or the board of supervisors of Carson City imposes a tax pursuant to subsection 1, the board imposing the tax shall reduce the rate of the tax by 65 percent, applicable to fiscal years beginning after that date.
  - 3. Except as otherwise provided by specific statute, the department of motor vehicles and public safety shall deposit the proceeds of the tax imposed pursuant to [subsection 1] this section with the state treasurer for credit to the tax distribution fund for the county in which it was collected.
  - [3.] 4. As used in this section "based" has the meaning ascribed to it in NRS 482.011.
- **Sec. 70.5.** Section 38 of chapter 491, Statutes of Nevada 1991, as last amended by section 76 of Senate Bill No. 59 of this session, is hereby amended to read as follows:
  - Sec. 38. 1. The board of county commissioners of Washoe County shall reduce the rate of the tax ad valorem imposed pursuant to section 33 of this act by 1.5 cents per \$100 of assessed valuation for the fiscal year 1993-1994.
  - 2. The board of county commissioners of Washoe County shall reduce the rate of the tax ad valorem imposed pursuant to section 33 of this act, in addition to the reduction made pursuant to subsection 1, by 4 cents per \$100 of assessed valuation for the fiscal year 1994-1995.
  - 3. The board of county commissioners of Washoe County shall reduce the rate of the special governmental services tax imposed pursuant to section 30 of this act to the amounts shown for each \$1 of valuation for the respective fiscal years:



2001-2002	
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 The board of county commissioners of Washoe County shall not impose or levy that special governmental services tax for any fiscal year after June 30, 2005.

- 4. The board of county commissioners of Washoe County or Churchill County shall not, after June 30, 1994:
- (a) Except as otherwise provided in subsection 2, 3 or 5, decrease the rate of any of the taxes imposed pursuant to sections 29 to 33, inclusive, of this act unless all of the local governments that are entitled to receive a monthly distribution from the tax distribution fund for the county agree to the decrease.
- (b) Increase the rate of any tax imposed pursuant to sections 29 to 33, inclusive, of this act.
- 5. If necessary to avoid violating the provisions of subsection 2 of section 31 of this act, the board of county commissioners of Washoe County shall reduce the amount of the license fee imposed pursuant to that section by the minimum amount necessary to comply with the provisions of subsection 2 of section 31 of this act.
- **Sec. 71.** Section 9 of chapter 475, Statutes of Nevada 1993, as last amended by section 77 of Senate Bill No. 59 of this session, is hereby amended to read as follows:
  - Sec. 9. 1. Except as otherwise provided in section 14 of this act and in addition to all other taxes imposed on the valuation of vehicles, the board of county commissioners of Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey and White Pine counties may by ordinance, in the manner provided in section 13 of this act, impose a special governmental services tax of [11] 0.35 cent on each \$1 valuation of the vehicle for the privilege of operating upon the public streets, roads and highways of the county on each vehicle based in the county except:
  - (a) A vehicle exempt from the governmental services tax pursuant to chapter 371 of NRS; or
  - (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is engaged in interstate or intercounty operations.
  - 2. [The] If, on or before June 30, 2002, the board of county commissioners of Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey or White Pine county imposes a tax pursuant to subsection 1, the board imposing the tax shall reduce the rate of the tax by 65 percent, applicable to fiscal years beginning after that date.
  - 3. Except as otherwise provided by specific statute, the department of motor vehicles and public safety shall deposit the proceeds of the tax imposed pursuant to [subsection 1] this section



with the state treasurer for credit to the tax distribution fund for the county in which it was collected.

[3.] 4. As used in this section "based" has the meaning ascribed to it in NRS 482.011.

Sec. 72. NRS 371.080 is hereby repealed.

**Sec. 72.5.** If, on or before June 30, 2002:

- 1. A local government imposes an additional governmental services tax pursuant to NRS 354.705, the local government shall reduce the rate of that tax by 65 percent, applicable to fiscal years beginning after that date.
- 2. A board of county commissioners imposes a supplemental governmental services tax pursuant to NRS 371.045, the board shall reduce the rate of that tax by 65 percent, applicable to fiscal years beginning after that date.
- Sec. 73. 1. This section becomes effective upon passage and approval.
- 2. Sections 1 to 72.5, inclusive, of this act become effective upon passage and approval for the purposes of adopting regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of those sections. For all other purposes:
- (a) Sections 1 to 33, inclusive, 36 to 41, inclusive, and 43 to 72.5, inclusive, of this act become effective on July 1, 2002;
- (b) Section 34 of this act becomes effective on July 1, 2002, only if, on or before October 1, 2001, the department of motor vehicles and public safety has received 250 or more applications for the issuance of a license plate pursuant to NRS 482.37905;
- (c) Section 35 of this act becomes effective on July 1, 2002, only if, on or before October 1, 2001, the department of motor vehicles and public safety has received 250 or more applications for the issuance of a license plate pursuant to NRS 482.37915; and
- (d) Section 42 of this act becomes effective on July 1, 2002, only if, on or before October 1, 2001, the department of motor vehicles and public safety has received 250 or more applications for the issuance of a license plate pursuant to NRS 482.37936.
- 3. Section 36 of this act expires by limitation on October 1, 2003, if on that date the department of motor vehicles and public safety has received fewer than 250 applications for the issuance of a license plate pursuant to NRS 482.37917.
- 4. Section 37 of this act expires by limitation on October 1, 2003, if on that date the department of motor vehicles and public safety has received fewer than 250 applications for the issuance of a license plate pursuant to NRS 482.37919.
- 5. Section 41 of this act expires by limitation on October 1, 2003, if on that date the department of motor vehicles and public safety has received fewer than 250 applications for the issuance of a license plate pursuant to NRS 482.37935.



## TEXT OF REPEALED SECTION

**371.080** Reduction on cessation of exemption because of change of ownership. If any vehicle which is exempt from the governmental services tax pursuant to NRS 371.100 ceases to be exempt after the beginning of the registration year by reason of a change of ownership, the amount of the tax must be reduced one-twelfth for each month which has elapsed since the beginning of that year.



