

SENATE BILL NO. 59—SENATOR COFFIN

PREFILED JANUARY 30, 2001

Referred to Committee on Taxation

SUMMARY—Changes designation of privilege taxes on motor vehicles to governmental services taxes. (BDR 32-39)

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

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

AN ACT relating to taxes on motor vehicles; changing the designation of privilege taxes to governmental services taxes; and providing other matters properly relating thereto.

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

- 1 **Section 1.** NRS 361.1565 is hereby amended to read as follows:
2 361.1565 The personal property tax exemption to which a widow,
3 orphan child, blind person, veteran or surviving spouse of a disabled
4 veteran is entitled ~~[under]~~ *pursuant to* NRS 361.080, 361.085, 361.090 or
5 361.091 is reduced to the extent that he is allowed an exemption from the
6 ~~[vehicle privilege tax under]~~ *governmental services tax pursuant to*
7 chapter 371 of NRS.
8 **Sec. 2.** NRS 371.010 is hereby amended to read as follows:
9 371.010 This chapter ~~[shall be known and]~~ may be cited as the
10 ~~[Vehicle Privilege]~~ *Governmental Services* Tax Law.
11 **Sec. 3.** NRS 371.030 is hereby amended to read as follows:
12 371.030 A *basic* tax *for governmental services* is hereby imposed for
13 the privilege of operating any vehicle upon the public highways of this
14 state. Such tax ~~[shall be]~~ *is imposed* in lieu of all taxes based on value and
15 levied for state or local purpose on such vehicles.
16 **Sec. 4.** NRS 371.040 is hereby amended to read as follows:
17 371.040 The annual amount of the basic ~~[privilege]~~ *governmental*
18 *services* tax throughout the state is 4 cents on each \$1 of valuation of the
19 vehicle as determined by the department.
20 **Sec. 5.** NRS 371.045 is hereby amended to read as follows:
21 371.045 1. A board of county commissioners may by ordinance, but
22 not as in a case of emergency, after receiving the approval of a majority of

1 the registered voters voting on the question at a primary, general or special
2 election, impose a supplemental ~~privilege~~ **governmental services** tax of
3 not more than 1 cent on each \$1 of valuation of the vehicle for the privilege
4 of operating upon the public streets, roads and highways of the county on
5 each vehicle based in the county except:

6 (a) A vehicle exempt from the ~~motor vehicle privilege~~ **governmental**
7 **services** tax pursuant to this chapter; or

8 (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which is
9 engaged in interstate or intercounty operations.

10 2. A county may combine this question with questions submitted
11 pursuant to NRS 244.3351, 278.710 or 377A.020, or any combination
12 thereof.

13 3. A special election may be held only if the board of county
14 commissioners determines, by a unanimous vote, that an emergency exists.
15 The determination made by the board is conclusive unless it is shown that
16 the board acted with fraud or a gross abuse of discretion. An action to
17 challenge the determination made by the board must be commenced within
18 15 days after the board's determination is final. As used in this subsection,
19 "emergency" means any unexpected occurrence or combination of
20 occurrences which requires immediate action by the board of county
21 commissioners to prevent or mitigate a substantial financial loss to the
22 county or to enable the board to provide an essential service to the
23 residents of the county.

24 4. Collection of the tax imposed pursuant to this section must not
25 commence earlier than the first day of the second calendar month after
26 adoption of the ordinance imposing the tax.

27 5. Except as otherwise provided in subsection 6 and NRS 371.047, the
28 county shall use the proceeds of the tax to pay the cost of:

29 (a) Projects related to the construction and maintenance of sidewalks,
30 streets, avenues, boulevards, highways and other public rights of way used
31 primarily for vehicular traffic, including, without limitation, overpass
32 projects, street projects or underpass projects, as defined in NRS 244A.037,
33 244A.053 and 244A.055, within the boundaries of the county or within 1
34 mile outside those boundaries if the board of county commissioners finds
35 that such projects outside the boundaries of the county will facilitate
36 transportation within the county;

37 (b) Payment of principal and interest on notes, bonds or other
38 obligations incurred to fund projects described in paragraph (a); or

39 (c) Any combination of those uses.

40 6. The county may expend the proceeds of the supplemental
41 ~~privilege~~ **governmental services** tax authorized by this section and NRS
42 371.047, or any borrowing in anticipation of that tax, pursuant to an
43 interlocal agreement between the county and the regional transportation
44 commission of the county with respect to the projects to be financed with
45 the proceeds of the tax.

46 7. As used in this section, "based" has the meaning ascribed to it in
47 NRS 482.011.

48 **Sec. 6.** 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 ~~privilege~~ governmental services tax according to the following schedule:

Age	Percentage of Initial Value
New	100 percent
1 year	85 percent
2 years	75 percent
3 years	65 percent
4 years	55 percent
5 years	45 percent
6 years	35 percent
7 years	25 percent
8 years	15 percent
9 years or more	5 percent

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 ~~privilege~~ governmental services tax according to the following schedule:

Age	Percentage of Initial Value
New	100 percent
1 year	75 percent
2 years	59 percent
3 years	47 percent
4 years	37 percent
5 years	28 percent
6 years	23 percent
7 years	20 percent
8 years	17 percent
9 years	15 percent
10 years or more	13 percent

3. Notwithstanding any other provision of this section, the minimum amount of ~~privilege~~ 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.

1 **Sec. 7.** NRS 371.070 is hereby amended to read as follows:

2 371.070 Upon vehicles registered for the first time in this state after
3 the beginning of the registration year, the amount of the ~~[privilege tax-~~
4 ~~shall]~~ **governmental services tax must** be reduced one-twelfth for each
5 month which has elapsed since the beginning of such year.

6 **Sec. 8.** NRS 371.080 is hereby amended to read as follows:

7 371.080 If any vehicle which is exempt from the ~~[privilege tax under]~~
8 **governmental services tax pursuant to** NRS 371.100 ceases to be exempt
9 after the beginning of the registration year by reason of **a** change of
10 ownership, the amount of the ~~[privilege tax shall]~~ **tax must** be reduced one-
11 twelfth for each month which has elapsed since the beginning of ~~[such]~~
12 **that** year.

13 **Sec. 9.** NRS 371.085 is hereby amended to read as follows:

14 371.085 Interstate motor carriers who register under the Interstate
15 Highway User Fee Apportionment Act or NRS 482.482 may prorate their
16 ~~[vehicle privilege]~~ **governmental services** tax by the same percentages as
17 those set out in subsection 2 of NRS 706.841 or NRS 706.861.

18 **Sec. 10.** NRS 371.100 is hereby amended to read as follows:

19 371.100 1. The ~~[privilege]~~ **governmental services** tax imposed by
20 this chapter does not apply to vehicles owned by the United States, the
21 State of Nevada, any political subdivision of the State of Nevada, or any
22 county, municipal corporation, city, unincorporated town or school district
23 in the State of Nevada, or to vehicles for whose operation money is
24 provided by the state or Federal Government and which are operated solely
25 for the transportation of or furnishing services to elderly or handicapped
26 persons, or to the emergency vehicles owned by any volunteer fire
27 department or volunteer ambulance service based in this state.

28 2. Any vehicle which ceases to be used exclusively for the purpose for
29 which it is exempted from the ~~[privilege]~~ **governmental services** tax by this
30 section becomes immediately subject to that tax.

31 3. Except as otherwise provided in subsection 4, vehicles exempted
32 from the ~~[privilege]~~ **governmental services** tax by this section which are
33 leased, loaned or otherwise made available to and used by a private person,
34 association or corporation in connection with a business conducted for
35 profit are subject to taxation in the same amount and to the same extent as
36 though the lessee or user were the owner of such vehicle.

37 4. Vehicles which are used by a private person and are dedicated for
38 exclusive use as part of a system which:

39 (a) Operates vehicles for public transportation in an urban area;

40 (b) Transports persons who pay the established fare; and

41 (c) Uses public money to operate the system or acquire new
42 equipment,

43 are exempted from the ~~[privilege]~~ **governmental services** tax imposed by
44 this chapter.

45 **Sec. 11.** NRS 371.104 is hereby amended to read as follows:

46 371.104 1. A bona fide resident of the State of Nevada who has
47 incurred a permanent service-connected disability and has been honorably

1 discharged from the Armed Forces of the United States, or his surviving
2 spouse, is entitled to a veteran's exemption from the payment of ~~vehicle~~
3 ~~privilege~~ *governmental services* taxes on vehicles of the following
4 determined valuations:

5 (a) If he has a disability of 100 percent, the first \$10,000 of determined
6 valuation;

7 (b) If he has a disability of 80 to 99 percent, inclusive, the first \$7,500
8 of determined valuation; or

9 (c) If he has a disability of 60 to 79 percent, inclusive, the first \$5,000
10 of determined valuation.

11 2. For the purpose of this section, the first \$10,000 determined
12 valuation of vehicles in which an applicant has any interest shall be
13 deemed to belong entirely to that person.

14 3. A person claiming the exemption shall file annually with the
15 department in the county where the exemption is claimed an affidavit
16 declaring that he is a bona fide resident of the State of Nevada who meets
17 all the other requirements of subsection 1, and that the exemption is
18 claimed in no other county within this state. After the filing of the original
19 affidavit, the county assessor shall mail a form for renewal of the
20 exemption to the person each year following a year in which the exemption
21 was allowed for that person. The form must be designed to facilitate its
22 return by mail by the person claiming the exemption.

23 4. Before allowing any exemption pursuant to the provisions of this
24 section, the department shall require proof of the applicant's status, and for
25 that purpose shall require production of:

26 (a) A certificate from the Department of Veterans Affairs that the
27 veteran has incurred a permanent service-connected disability, which
28 shows the percentage of that disability; and

29 (b) Any one of the following:

30 (1) An honorable discharge;

31 (2) A certificate of satisfactory service; or

32 (3) A certified copy of either of these documents.

33 5. A surviving spouse claiming an exemption pursuant to this section
34 must file with the department in the county where the exemption is claimed
35 an affidavit declaring that:

36 (a) The surviving spouse was married to and living with the disabled
37 veteran for the 5 years preceding his death;

38 (b) The disabled veteran was eligible for the exemption at the time of
39 his death; and

40 (c) The surviving spouse has not remarried.

41 The affidavit required by this subsection is in addition to the certification
42 required pursuant to subsections 3 and 4. After the filing of the original
43 affidavit required by this subsection, the county assessor shall mail a form
44 for renewal of the exemption to the person each year following a year in
45 which the exemption was allowed for that person. The form must be
46 designed to facilitate its return by mail by the person claiming the
47 exemption.

48 6. If a tax exemption is allowed under this section, the claimant is not
49 entitled to an exemption under NRS 371.103.

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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. 12. NRS 371.105 is hereby amended to read as follows:

371.105 Claims pursuant to NRS 371.101, 371.102, 371.103 or 371.104 for tax exemption on the ~~{vehicle-privilege}~~ *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 or before the date when payment of the tax is due. 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. 13. NRS 371.110 is hereby amended to read as follows:

371.110 Except as otherwise provided in NRS 482.482, the ~~{privilege}~~ *governmental services* tax is due on the first day of the registration year 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.

Sec. 14. NRS 371.120 is hereby amended to read as follows:

371.120 The department shall collect the ~~{privilege}~~ *governmental services* tax and issue to each person who pays the tax a receipt ~~{which shall sufficiently identify}~~ *that sufficiently identifies* the vehicle upon which the tax is paid.

Sec. 15. NRS 371.130 is hereby amended to read as follows:

371.130 Whenever any vehicle is operated upon any highway of this state without the ~~{privilege}~~ *governmental services* tax having first been paid as required in this chapter, the tax is delinquent.

Sec. 16. 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 ~~{privilege}~~ *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, but not less than \$6, plus the amount of the delinquent tax, must be added to the ~~{privilege}~~ *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. 17. NRS 371.170 is hereby amended to read as follows:

371.170 No penalty ~~{shall}~~ *may* be assessed for the delinquent payment of a ~~{privilege}~~ *governmental services* tax if:

1. ~~{Subsequent to}~~ *After* the date the tax became due, the vehicle is repossessed on behalf of the legal owner;

2. The tax is paid within 30 days ~~{of}~~ *after* taking possession; and

3. A transfer of registration to a new owner is applied for during ~~[such]~~
~~that~~ time.

Sec. 18. NRS 371.180 is hereby amended to read as follows:

371.180 If a transferee applies for a transfer of registration and it is determined by the department that ~~[privilege-tax]~~ penalties *for the nonpayment of the governmental services tax* accrued ~~[prior to]~~ *before* the transfer of the vehicle, and that the transferee was not cognizant of the nonpayment of the ~~[privilege]~~ *governmental services* tax for the current or prior years, and the whereabouts of the transferor or record owner are unknown, the department may waive payment of the penalties upon payment of the ~~[privilege]~~ *governmental services* taxes due.

Sec. 19. NRS 371.190 is hereby amended to read as follows:

371.190 1. Every ~~[privilege]~~ *governmental services* tax and any penalty added thereto constitute a lien upon the vehicle for which due from the date on which the tax becomes due.

2. The department may collect the tax and any penalty by seizure and sale of the vehicle or, if the department determines that it is impractical to seize and sell ~~[such]~~ *the* vehicle, the Nevada highway patrol shall remove the registration certificate and license plates from ~~[such]~~ *the* vehicle and retain ~~[such]~~ *the* certificate and plates until the ~~[privilege]~~ *governmental services* tax and any penalty are paid.

3. The seizure and sale ~~[shall]~~ *must* be conducted by the department in the same manner as is provided by law for the seizure and sale of personal property for the collection of taxes due on personal property.

Sec. 20. NRS 371.220 is hereby amended to read as follows:

371.220 If the department erroneously collects any ~~[privilege]~~ *governmental services* tax or penalty not required to be paid under the provisions of this chapter, the amount ~~[shall]~~ *must* be refunded to the person who paid it upon application therefor within 3 years after the date of the payment.

Sec. 21. NRS 371.230 is hereby amended to read as follows:

371.230 Except as otherwise provided in NRS 371.1035 or 482.180, money collected by the department for ~~[privilege]~~ *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. 22. NRS 374.785 is hereby amended to read as follows:

374.785 1. All fees, taxes, interest and penalties imposed and all amounts of tax required to be paid to counties under this chapter must be paid to the department in the form of remittances payable to the department.

2. The department shall deposit the payments in the state treasury to the credit of the sales and use tax account in the state general fund.

3. The state controller, acting upon the collection data furnished by the department, shall, each month, from the sales and use tax account in the state general fund:

(a) Transfer .75 percent of all fees, taxes, interest and penalties collected in each county during the preceding month to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax.

(b) Transfer .75 percent of all fees, taxes, interest and penalties collected during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state to the appropriate account in the state general fund as compensation to the state for the costs of collecting the tax.

(c) Determine for each county the amount of money equal to the fees, taxes, interest and penalties collected in the county pursuant to this chapter during the preceding month less the amount transferred pursuant to paragraph (a).

(d) Transfer the total amount of taxes collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the amount transferred pursuant to paragraph (b), to the state distributive school account in the state general fund.

(e) Except as otherwise provided in NRS 387.528, transfer the amount owed to each county to the intergovernmental fund and remit the money to the credit of the county school district fund.

4. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the ~~[privilege]~~ *governmental services* tax payable by the buyer upon that vehicle is distributed.

Sec. 23. NRS 377.055 is hereby amended to read as follows:

377.055 1. The department shall monthly determine for each county an amount of money equal to the sum of:

(a) Any fees and any taxes, interest and penalties which derive from the basic city-county relief tax collected in that county pursuant to this chapter during the preceding month, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050; and

(b) That proportion of the total amount of taxes which derive from that portion of the tax levied at the rate of one-half of 1 percent collected pursuant to this chapter during the preceding month from out-of-state businesses not maintaining a fixed place of business within this state, less the corresponding amount transferred to the state general fund pursuant to subsection 3 of NRS 377.050, which the population of that county bears to the total population of all counties which have in effect a city-county relief tax ordinance,

and deposit the money in the local government tax distribution account created by NRS 360.660 for credit to the respective subaccounts of each county.

2. For the purpose of the distribution required by this section, the occasional sale of a vehicle shall be deemed to take place in the county to which the ~~[privilege]~~ *governmental services* tax payable by the buyer upon that vehicle is distributed.

Sec. 24. NRS 338.1389 is hereby amended to read as follows:

338.1389 1. Except as otherwise provided in NRS 338.1385 and 338.1711 to 338.1727, inclusive, a public body shall award a contract for a public work to the contractor who submits the best bid.

2. Except as otherwise provided in subsection 8 or limited by subsection 9, for the purposes of this section, a contractor who:

(a) Has been determined by the public body to be a qualified bidder pursuant to NRS 338.1379 or is exempt from meeting such requirements pursuant to NRS 338.1373 or 338.1383; and

(b) At the time he submits his bid, provides to the public body a copy of a certificate of eligibility to receive a preference in bidding on public works issued to him by the state contractors' board pursuant to subsection 3, shall be deemed to have submitted a better bid than a competing contractor who has not provided a copy of such a valid certificate of eligibility if the amount of his bid is not more than 5 percent higher than the amount bid by the competing contractor.

3. The state contractors' board shall issue a certificate of eligibility to receive a preference in bidding on public works to a general contractor who is licensed pursuant to the provisions of chapter 624 of NRS and submits to the board an affidavit from a certified public accountant setting forth that the general contractor has:

(a) Paid:

(1) The sales and use taxes imposed pursuant to chapters 372, 374 and 377 of NRS on materials used for construction in this state, including, without limitation, construction that is undertaken or carried out on land within the boundaries of this state that is managed by the Federal Government or is on an Indian reservation or Indian colony, of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant;

(2) The ~~motor vehicle privilege~~ *governmental services* tax imposed pursuant to chapter 371 of NRS on the vehicles used in the operation of his business in this state of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant; or

(3) Any combination of such sales and use taxes and ~~motor vehicle privilege~~ *governmental services* tax; or

(b) Acquired, by inheritance, gift or transfer through a stock option plan for employees, all the assets and liabilities of a viable, operating construction firm that possesses a:

(1) License as a general contractor pursuant to the provisions of chapter 624 of NRS; and

(2) Certificate of eligibility to receive a preference in bidding on public works.

4. For the purposes of complying with the requirements set forth in paragraph (a) of subsection 3, a general contractor shall be deemed to have paid:

(a) Sales and use taxes and ~~motor vehicle privilege~~ *governmental services* taxes *that were* paid in this state by an affiliate or parent company of the contractor, if the affiliate or parent company is also a general contractor; and

(b) Sales and use taxes *that were* paid in this state by a joint venture in which the contractor is a participant, in proportion to the amount of interest the contractor has in the joint venture.

5. A contractor who has received a certificate of eligibility to receive a preference in bidding on public works from the state contractors' board pursuant to subsection 3 shall, at the time for the annual renewal of his contractors' license pursuant to NRS 624.283, submit to the board an affidavit from a certified public accountant setting forth that the contractor has, during the immediately preceding 12 months, paid the taxes required pursuant to paragraph (a) of subsection 3 to maintain his eligibility to hold such a certificate.

6. A contractor who fails to submit an affidavit to the board pursuant to subsection 5 ceases to be eligible to receive a preference in bidding on public works unless he reapplies for and receives a certificate of eligibility pursuant to subsection 3.

7. If a contractor who applies to the state contractors' board for a certificate of eligibility to receive a preference in bidding on public works submits false information to the board regarding the required payment of taxes, the contractor is not eligible to receive a preference in bidding on public works for a period of 5 years after the date on which the board becomes aware of the submission of the false information.

8. If any federal statute or regulation precludes the granting of federal assistance or reduces the amount of that assistance for a particular public work because of the provisions of subsection 2, those provisions do not apply insofar as their application would preclude or reduce federal assistance for that work. The provisions of subsection 2 do not apply to any contract for a public work which is expected to cost less than \$250,000.

9. Except as otherwise provided in subsection 2 of NRS 338.1727, if a bid is submitted by two or more contractors as a joint venture or by one of them as a joint venturer, the provisions of subsection 2 apply only if both or all of the joint venturers separately meet the requirements of that subsection.

10. The state contractors' board shall adopt regulations and may assess reasonable fees relating to the certification of contractors for a preference in bidding on public works.

11. A person or entity who believes that a contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works may challenge the validity of the certificate by filing a written objection with the public body to which the contractor has submitted a bid or proposal on a contract for the construction of a public work. A written objection authorized pursuant to this subsection must:

(a) Set forth proof or substantiating evidence to support the belief of the person or entity that the contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works; and

(b) Be filed with the public body at or after the time at which the contractor submitted the bid or proposal to the public body and before the time at which the public body awards the contract for which the bid or proposal was submitted.

12. If a public body receives a written objection pursuant to subsection 11, the public body shall determine whether the objection is accompanied by the proof or substantiating evidence required pursuant to paragraph (a) of that subsection. If the public body determines that the objection is not

1 accompanied by the required proof or substantiating evidence, the public
2 body shall dismiss the objection and may proceed immediately to award
3 the contract. If the public body determines that the objection is
4 accompanied by the required proof or substantiating evidence, the public
5 body shall determine whether the contractor qualifies for the certificate
6 pursuant to the provisions of this section and may proceed to award the
7 contract accordingly.

8 **Sec. 25.** NRS 338.1389 is hereby amended to read as follows:

9 338.1389 1. Except as otherwise provided in NRS 338.1385, a public
10 body shall award a contract for a public work to the contractor who
11 submits the best bid.

12 2. Except as otherwise provided in subsection 8 or limited by
13 subsection 9, for the purposes of this section, a contractor who:

14 (a) Has been determined by the public body to be a qualified bidder
15 pursuant to NRS 338.1379 or is exempt from meeting such requirements
16 pursuant to NRS 338.1373 or 338.1383; and

17 (b) At the time he submits his bid, provides to the public body a copy of
18 a certificate of eligibility to receive a preference in bidding on public works
19 issued to him by the state contractors' board pursuant to subsection 3,
20 shall be deemed to have submitted a better bid than a competing contractor
21 who has not provided a copy of such a valid certificate of eligibility if the
22 amount of his bid is not more than 5 percent higher than the amount bid by
23 the competing contractor.

24 3. The state contractors' board shall issue a certificate of eligibility to
25 receive a preference in bidding on public works to a general contractor who
26 is licensed pursuant to the provisions of chapter 624 of NRS and submits to
27 the board an affidavit from a certified public accountant setting forth that
28 the general contractor has:

29 (a) Paid:

30 (1) The sales and use taxes imposed pursuant to chapters 372, 374
31 and 377 of NRS on materials used for construction in this state, including,
32 without limitation, construction that is undertaken or carried out on land
33 within the boundaries of this state that is managed by the Federal
34 Government or is on an Indian reservation or Indian colony, of not less
35 than \$5,000 for each consecutive 12-month period for 60 months
36 immediately preceding the submission of the affidavit from the certified
37 public accountant;

38 (2) The ~~motor vehicle privilege~~ *governmental services* tax imposed
39 pursuant to chapter 371 of NRS on the vehicles used in the operation of his
40 business in this state of not less than \$5,000 for each consecutive 12-month
41 period for 60 months immediately preceding the submission of the affidavit
42 from the certified public accountant; or

43 (3) Any combination of such sales and use taxes and ~~motor vehicle~~
44 ~~privilege~~ *governmental services* tax; or

45 (b) Acquired, by inheritance, gift or transfer through a stock option plan
46 for employees, all the assets and liabilities of a viable, operating
47 construction firm that possesses a:

48 (1) License as a general contractor pursuant to the provisions of
49 chapter 624 of NRS; and

(2) Certificate of eligibility to receive a preference in bidding on public works.

4. For the purposes of complying with the requirements set forth in paragraph (a) of subsection 3, a general contractor shall be deemed to have paid:

(a) Sales and use taxes and ~~motor vehicle privilege~~ **governmental services** taxes **that were** paid in this state by an affiliate or parent company of the contractor, if the affiliate or parent company is also a general contractor; and

(b) Sales and use taxes **that were** paid in this state by a joint venture in which the contractor is a participant, in proportion to the amount of interest the contractor has in the joint venture.

5. A contractor who has received a certificate of eligibility to receive a preference in bidding on public works from the state contractors' board pursuant to subsection 3 shall, at the time for the annual renewal of his contractors' license pursuant to NRS 624.283, submit to the board an affidavit from a certified public accountant setting forth that the contractor has, during the immediately preceding 12 months, paid the taxes required pursuant to paragraph (a) of subsection 3 to maintain his eligibility to hold such a certificate.

6. A contractor who fails to submit an affidavit to the board pursuant to subsection 5 ceases to be eligible to receive a preference in bidding on public works unless he reapplies for and receives a certificate of eligibility pursuant to subsection 3.

7. If a contractor who applies to the state contractors' board for a certificate of eligibility to receive a preference in bidding on public works submits false information to the board regarding the required payment of taxes, the contractor is not eligible to receive a preference in bidding on public works for a period of 5 years after the date on which the board becomes aware of the submission of the false information.

8. If any federal statute or regulation precludes the granting of federal assistance or reduces the amount of that assistance for a particular public work because of the provisions of subsection 2, those provisions do not apply insofar as their application would preclude or reduce federal assistance for that work. The provisions of subsection 2 do not apply to any contract for a public work which is expected to cost less than \$250,000.

9. If a bid is submitted by two or more contractors as a joint venture or by one of them as a joint venturer, the provisions of subsection 2 apply only if both or all of the joint venturers separately meet the requirements of that subsection.

10. The state contractors' board shall adopt regulations and may assess reasonable fees relating to the certification of contractors for a preference in bidding on public works.

11. A person or entity who believes that a contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works may challenge the validity of the certificate by filing a written objection with the public body to which the contractor has submitted a bid or proposal on a contract for the construction of a public work. A written objection authorized pursuant to this subsection must:

(a) Set forth proof or substantiating evidence to support the belief of the person or entity that the contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works; and

(b) Be filed with the public body at or after the time at which the contractor submitted the bid or proposal to the public body and before the time at which the public body awards the contract for which the bid or proposal was submitted.

12. If a public body receives a written objection pursuant to subsection 11, the public body shall determine whether the objection is accompanied by the proof or substantiating evidence required pursuant to paragraph (a) of that subsection. If the public body determines that the objection is not accompanied by the required proof or substantiating evidence, the public body shall dismiss the objection and may proceed immediately to award the contract. If the public body determines that the objection is accompanied by the required proof or substantiating evidence, the public body shall determine whether the contractor qualifies for the certificate pursuant to the provisions of this section and may proceed to award the contract accordingly.

Sec. 26. NRS 338.147 is hereby amended to read as follows:

338.147 1. Except as otherwise provided in NRS 338.143 and 338.1711 to 338.1727, inclusive, a local government shall award a contract for a public work to the contractor who submits the best bid.

2. Except as otherwise provided in subsection 8 or limited by subsection 9, for the purposes of this section, a contractor who:

(a) Has been found to be a responsible and responsive contractor by the local government; and

(b) At the time he submits his bid, provides to the local government a copy of a certificate of eligibility to receive a preference in bidding on public works issued to him by the state contractors' board pursuant to subsection 3, shall be deemed to have submitted a better bid than a competing contractor who has not provided a copy of such a valid certificate of eligibility if the amount of his bid is not more than 5 percent higher than the amount bid by the competing contractor.

3. The state contractors' board shall issue a certificate of eligibility to receive a preference in bidding on public works to a general contractor who is licensed pursuant to the provisions of chapter 624 of NRS and submits to the board an affidavit from a certified public accountant setting forth that the general contractor has:

(a) Paid:

(1) The sales and use taxes imposed pursuant to chapters 372, 374 and 377 of NRS on materials used for construction in this state, including, without limitation, construction that is undertaken or carried out on land within the boundaries of this state that is managed by the Federal Government or is on an Indian reservation or Indian colony, of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant;

(2) The ~~motor vehicle privilege~~ *governmental services* tax imposed pursuant to chapter 371 of NRS on the vehicles used in the operation of his business in this state of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant; or

(3) Any combination of such sales and use taxes and ~~motor vehicle privilege~~ *governmental services* tax; or

(b) Acquired, by inheritance, gift or transfer through a stock option plan for employees, all the assets and liabilities of a viable, operating construction firm that possesses a:

(1) License as a general contractor pursuant to the provisions of chapter 624 of NRS; and

(2) Certificate of eligibility to receive a preference in bidding on public works.

4. For the purposes of complying with the requirements set forth in paragraph (a) of subsection 3, a general contractor shall be deemed to have paid:

(a) Sales and use taxes and ~~motor vehicle privilege~~ *governmental services* taxes *that were* paid in this state by an affiliate or parent company of the contractor, if the affiliate or parent company is also a general contractor; and

(b) Sales and use taxes *that were* paid in this state by a joint venture in which the contractor is a participant, in proportion to the amount of interest the contractor has in the joint venture.

5. A contractor who has received a certificate of eligibility to receive a preference in bidding on public works from the state contractors' board pursuant to subsection 3 shall, at the time for the annual renewal of his contractors' license pursuant to NRS 624.283, submit to the board an affidavit from a certified public accountant setting forth that the contractor has, during the immediately preceding 12 months, paid the taxes required pursuant to paragraph (a) of subsection 3 to maintain his eligibility to hold such a certificate.

6. A contractor who fails to submit an affidavit to the board pursuant to subsection 5 ceases to be eligible to receive a preference in bidding on public works unless he reapplies for and receives a certificate of eligibility pursuant to subsection 3.

7. If a contractor who applies to the state contractors' board for a certificate of eligibility to receive a preference in bidding on public works submits false information to the board regarding the required payment of taxes, the contractor is not eligible to receive a preference in bidding on public works for a period of 5 years after the date on which the board becomes aware of the submission of the false information.

8. If any federal statute or regulation precludes the granting of federal assistance or reduces the amount of that assistance for a particular public work because of the provisions of subsection 2, those provisions do not apply insofar as their application would preclude or reduce federal assistance for that work. The provisions of subsection 2 do not apply to any contract for a public work which is expected to cost less than \$250,000.

9. Except as otherwise provided in subsection 2 of NRS 338.1727 and subsection 2 of NRS 408.3886 if a bid is submitted by two or more contractors as a joint venture or by one of them as a joint venturer, the provisions of subsection 2 apply only if both or all of the joint venturers separately meet the requirements of that subsection.

10. The state contractors' board shall adopt regulations and may assess reasonable fees relating to the certification of contractors for a preference in bidding on public works.

11. A person or entity who believes that a contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works may challenge the validity of the certificate by filing a written objection with the public body to which the contractor has submitted a bid or proposal on a contract for the completion of a public work. A written objection authorized pursuant to this subsection must:

(a) Set forth proof or substantiating evidence to support the belief of the person or entity that the contractor wrongfully holds a certificate of eligibility to receive a preference in bidding on public works; and

(b) Be filed with the public body at or after the time at which the contractor submitted the bid or proposal to the public body and before the time at which the public body awards the contract for which the bid or proposal was submitted.

12. If a public body receives a written objection pursuant to subsection 11, the public body shall determine whether the objection is accompanied by the proof or substantiating evidence required pursuant to paragraph (a) of that subsection. If the public body determines that the objection is not accompanied by the required proof or substantiating evidence, the public body shall dismiss the objection and may proceed immediately to award the contract. If the public body determines that the objection is accompanied by the required proof or substantiating evidence, the public body shall determine whether the contractor qualifies for the certificate pursuant to the provisions of this section and may proceed to award the contract accordingly.

Sec. 27. NRS 338.147 is hereby amended to read as follows:

338.147 1. Except as otherwise provided in NRS 338.143, a local government shall award a contract for a public work to the contractor who submits the best bid.

2. Except as otherwise provided in subsection 8 or limited by subsection 9, for the purposes of this section, a contractor who:

(a) Has been found to be a responsible and responsive contractor by the local government; and

(b) At the time he submits his bid, provides to the local government a copy of a certificate of eligibility to receive a preference in bidding on public works issued to him by the state contractors' board pursuant to subsection 3,

shall be deemed to have submitted a better bid than a competing contractor who has not provided a copy of such a valid certificate of eligibility if the amount of his bid is not more than 5 percent higher than the amount bid by the competing contractor.

3. The state contractors' board shall issue a certificate of eligibility to receive a preference in bidding on public works to a general contractor who is licensed pursuant to the provisions of chapter 624 of NRS and submits to the board an affidavit from a certified public accountant setting forth that the general contractor has:

(a) Paid:

(1) The sales and use taxes imposed pursuant to chapters 372, 374 and 377 of NRS on materials used for construction in this state, including, without limitation, construction that is undertaken or carried out on land within the boundaries of this state that is managed by the Federal Government or is on an Indian reservation or Indian colony, of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant;

(2) The ~~motor vehicle privilege~~ governmental services tax imposed pursuant to chapter 371 of NRS on the vehicles used in the operation of his business in this state of not less than \$5,000 for each consecutive 12-month period for 60 months immediately preceding the submission of the affidavit from the certified public accountant; or

(3) Any combination of such sales and use taxes and ~~motor vehicle privilege~~ governmental services tax; or

(b) Acquired, by inheritance, gift or transfer through a stock option plan for employees, all the assets and liabilities of a viable, operating construction firm that possesses a:

(1) License as a general contractor pursuant to the provisions of chapter 624 of NRS; and

(2) Certificate of eligibility to receive a preference in bidding on public works.

4. For the purposes of complying with the requirements set forth in paragraph (a) of subsection 3, a general contractor shall be deemed to have paid:

(a) Sales and use taxes and ~~motor vehicle privilege~~ governmental services taxes that were paid in this state by an affiliate or parent company of the contractor, if the affiliate or parent company is also a general contractor; and

(b) Sales and use taxes that were paid in this state by a joint venture in which the contractor is a participant, in proportion to the amount of interest the contractor has in the joint venture.

5. A contractor who has received a certificate of eligibility to receive a preference in bidding on public works from the state contractors' board pursuant to subsection 3 shall, at the time for the annual renewal of his contractors' license pursuant to NRS 624.283, submit to the board an affidavit from a certified public accountant setting forth that the contractor has, during the immediately preceding 12 months, paid the taxes required pursuant to paragraph (a) of subsection 3 to maintain his eligibility to hold such a certificate.

6. A contractor who fails to submit an affidavit to the board pursuant to subsection 5 ceases to be eligible to receive a preference in bidding on

1 public works unless he reapplies for and receives a certificate of eligibility
2 pursuant to subsection 3.

3 7. If a contractor who applies to the state contractors' board for a
4 certificate of eligibility to receive a preference in bidding on public works
5 submits false information to the board regarding the required payment of
6 taxes, the contractor is not eligible to receive a preference in bidding on
7 public works for a period of 5 years after the date on which the board
8 becomes aware of the submission of the false information.

9 8. If any federal statute or regulation precludes the granting of federal
10 assistance or reduces the amount of that assistance for a particular public
11 work because of the provisions of subsection 2, those provisions do not
12 apply insofar as their application would preclude or reduce federal
13 assistance for that work. The provisions of subsection 2 do not apply to any
14 contract for a public work which is expected to cost less than \$250,000.

15 9. If a bid is submitted by two or more contractors as a joint venture or
16 by one of them as a joint venturer, the provisions of subsection 2 apply
17 only if both or all of the joint venturers separately meet the requirements of
18 that subsection.

19 10. The state contractors' board shall adopt regulations and may assess
20 reasonable fees relating to the certification of contractors for a preference
21 in bidding on public works.

22 11. A person or entity who believes that a contractor wrongfully holds
23 a certificate of eligibility to receive a preference in bidding on public works
24 may challenge the validity of the certificate by filing a written objection
25 with the public body to which the contractor has submitted a bid or
26 proposal on a contract for the completion of a public work. A written
27 objection authorized pursuant to this subsection must:

28 (a) Set forth proof or substantiating evidence to support the belief of the
29 person or entity that the contractor wrongfully holds a certificate of
30 eligibility to receive a preference in bidding on public works; and

31 (b) Be filed with the public body at or after the time at which the
32 contractor submitted the bid or proposal to the public body and before the
33 time at which the public body awards the contract for which the bid or
34 proposal was submitted.

35 12. If a public body receives a written objection pursuant to subsection
36 11, the public body shall determine whether the objection is accompanied
37 by the proof or substantiating evidence required pursuant to paragraph (a)
38 of that subsection. If the public body determines that the objection is not
39 accompanied by the required proof or substantiating evidence, the public
40 body shall dismiss the objection and may proceed immediately to award
41 the contract. If the public body determines that the objection is
42 accompanied by the required proof or substantiating evidence, the public
43 body shall determine whether the contractor qualifies for the certificate
44 pursuant to the provisions of this section and may proceed to award the
45 contract accordingly.

46 **Sec. 28.** NRS 354.705 is hereby amended to read as follows:

47 354.705 1. As soon as practicable after the department takes over the
48 management of a local government, the executive director shall:

1 (a) Determine the total amount of expenditures necessary to allow the
2 local government to perform the basic functions for which it was created;

3 (b) Determine the amount of revenue reasonably expected to be
4 available to the local government; and

5 (c) Consider any alternative sources of revenue available to the local
6 government.

7 2. If the executive director determines that the available revenue is not
8 sufficient to provide for the payment of required debt service and operating
9 expenses, he may submit his findings to the committee who shall review
10 the determinations made by the executive director. If the committee
11 determines that additional revenue is needed, it shall prepare a
12 recommendation to the Nevada tax commission as to which one or more of
13 the following additional taxes or charges should be imposed by the local
14 government:

15 (a) The levy of a property tax up to a rate which when combined with
16 all other overlapping rates levied in the state does not exceed \$4.50 on each
17 \$100 of assessed valuation.

18 (b) An additional tax on transient lodging at a rate not to exceed 1
19 percent of the gross receipts from the rental of transient lodging within the
20 boundaries of the local government upon all persons in the business of
21 providing lodging. Any such tax must be collected and administered in the
22 same manner as all other taxes on transient lodging are collected by or for
23 the local government.

24 (c) Additional service charges appropriate to the local government.

25 (d) If the local government is a county or has boundaries that are
26 coterminous with the boundaries of the county:

27 (1) An additional tax on the gross receipts from the sale or use of
28 tangible personal property not to exceed one quarter of 1 percent
29 throughout the county. The ordinance imposing any such tax must include
30 provisions in substance which comply with the requirements of subsections
31 2 to 5, inclusive, of NRS 377A.030.

32 (2) An additional ~~motor vehicle privilege~~ **governmental services** tax
33 of not more than 1 cent on each \$1 of valuation of the vehicle for the
34 privilege of operating upon the public streets, roads and highways of the
35 county on each vehicle based in the county except those vehicles exempt
36 from the ~~motor vehicle privilege~~ **governmental services** tax imposed
37 pursuant to chapter 371 of NRS or a vehicle subject to NRS 706.011 to
38 706.861, inclusive, which is engaged in interstate or intercounty
39 operations. As used in this subparagraph, “based” has the meaning ascribed
40 to it in NRS 482.011.

41 3. Upon receipt of the plan from the committee, the Nevada tax
42 commission shall hold a public hearing at a location within the boundaries
43 of the local government in which the severe financial emergency exists
44 after giving public notice of the hearing at least 10 days before the date on
45 which the hearing will be held. In addition to the public notice, the Nevada
46 tax commission shall give notice to the governing body of each local
47 government whose jurisdiction overlaps with the jurisdiction of the local
48 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 exist.

6. 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. 29. NRS 387.328 is hereby amended to read as follows:

387.328 1. The board of trustees of each school district shall establish a fund for capital projects for the purposes set forth in subsection 1 of NRS 387.335. The money in the fund for capital projects may be transferred to the debt service fund to pay the cost of the school district's debt service.

2. The board of trustees may accumulate money in the fund for capital projects for a period not to exceed 20 years.

3. That portion of the ~~vehicle privilege~~ *governmental services* tax whose allocation to the school district pursuant to NRS 482.180 is based on the amount of the property tax levy attributable to its debt service must be deposited in the county treasury to the credit of the fund established under subsection 1 or the school district's debt service fund.

4. No money in the fund for capital projects at the end of the fiscal year may revert to the county school district fund, nor may the money be a surplus for any other purpose than those specified in subsection 1.

5. The proceeds of the taxes deposited in the fund for capital projects pursuant to NRS 244.3354, 268.0962 and 375.070 may be pledged to the payment of the principal and interest on bonds or other obligations issued for one or more of the purposes set forth in NRS 387.335. The proceeds of such taxes so pledged may be treated as pledged revenues for the purposes of subsection 3 of NRS 350.020, and the board of trustees of a school district may issue bonds for those purposes in accordance with the provisions of chapter 350 of NRS.

Sec. 30. 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 ~~vehicle privilege~~ *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 or the county to which the payment was credited, in the proper proportion.

4. All money received or collected by the department for the basic ~~vehicle privilege~~ **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 ~~privilege~~ **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	1.07 percent	Lincoln	3.12 percent
Churchill	5.21 percent	Lyon	2.90 percent
Clark	22.54 percent	Mineral	2.40 percent
Douglas	2.52 percent	Nye	4.09 percent
Elko	13.31 percent	Pershing	7.00 percent
Esmeralda	2.52 percent	Storey19 percent
Eureka	3.10 percent	Washoe	12.24 percent
Humboldt	8.25 percent	White Pine	5.66 percent
Lander	3.88 percent		

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

7. The department shall withhold 6 percent from the amount of ~~privilege~~ **the governmental services** tax collected by the department as a commission. From the amount of ~~privilege~~ **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.

8. 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. 31. NRS 482.181 is hereby amended to read as follows:

482.181 1. Except as otherwise provided in subsection 4, the department shall certify monthly to the state board of examiners the amount of the basic and supplemental ~~privilege~~ **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 in this section.

2. Any supplemental ~~privilege~~ **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 ~~privilege~~ *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 ~~privilege~~ *governmental services* tax must be made to the county school district within the county before the distribution of the basic ~~privilege~~ *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 ~~privilege~~ *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 ~~privilege~~ *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 ~~privilege~~ *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. 32. NRS 482.206 is hereby amended to read as follows:

482.206 1. Except as otherwise provided in this section, 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 consecutive months beginning the day after the first registration by the owner in this state.

2. Every vehicle registered by an agent of the department or a registered dealer must be registered for 12 consecutive months beginning the first day of the month after the first registration by the owner in this state.

3. 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.

4. 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 consecutive months beginning:

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

(b) The day after the transfer in all other cases, and a credit on the portion of the fee for registration and ~~privilege~~ *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.

Sec. 33. 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.

(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 ~~privilege~~ *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. 34. NRS 482.216 is hereby amended to read as follows:

482.216 1. Upon the request of a new vehicle dealer, the department may authorize the new vehicle dealer to:

(a) Accept applications for the registration of the new motor vehicles he sells and the related fees and taxes;

(b) Issue certificates of registration to applicants who satisfy the requirements of this chapter; and

(c) Accept applications for the transfer of registration pursuant to NRS 482.399 if the applicant purchased from the new vehicle dealer a new vehicle to which the registration is to be transferred.

2. A new vehicle dealer who is authorized to issue certificates of registration pursuant to subsection 1 shall:

(a) Transmit the applications he receives to the department within the period prescribed by the department;

(b) Transmit the fees he collects from the applicants and properly account for them within the period prescribed by the department;

(c) Comply with the regulations adopted pursuant to subsection 4; and

(d) Bear any cost of equipment which is necessary to issue certificates of registration, including any computer hardware or software.

3. A new vehicle dealer who is authorized to issue certificates of registration pursuant to subsection 1 shall not:

(a) Charge any additional fee for the performance of those services;

(b) Receive compensation from the department for the performance of those services;

(c) Accept applications for the renewal of registration of a motor vehicle; or

(d) Accept an application for the registration of a motor vehicle if the applicant wishes to:

(1) Obtain special license plates pursuant to NRS 482.3667 to 482.3825, inclusive; or

(2) Claim the exemption from the ~~vehicle privilege~~ **governmental services** tax provided pursuant to NRS 361.1565 to veterans and their relations.

4. The director shall adopt such regulations as are necessary to carry out the provisions of this section. The regulations adopted pursuant to this subsection must provide for:

(a) The expedient and secure issuance of license plates and decals by the department; and

(b) The withdrawal of the authority granted to a new vehicle dealer pursuant to subsection 1 if that dealer fails to comply with the regulations adopted by the department.

Sec. 35. 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 ~~privilege~~ **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.

(e) If the registration is performed by the department, issue the regular license plate or plates.

(f) If the registration is performed by 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 ~~privilege~~ **governmental services** tax for a 12-month period.

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. 36. NRS 482.266 is hereby amended to read as follows:

482.266 1. A person who desires to have regular or personalized license plates that are substantially in the same color and form as license plates manufactured before January 1, 1982, must:

(a) Submit a written request for such license plates to the department in a manner and form prescribed by the department; and

(b) In addition to all other applicable registration fees, licensing fees and ~~motor vehicle privilege~~ **governmental services** taxes, pay the manufacturing fee prescribed by the department.

A person requesting license plates pursuant to this section must comply with all requirements for registration and licensing pursuant to this chapter.

A request for license plates pursuant to this section does not, by itself,

1 constitute a request for special license plates pursuant to subsection 3 of
2 NRS 482.265.

3 2. After receiving a request and the full amount of the payment due for
4 license plates requested pursuant to subsection 1, the department shall
5 manufacture the license plates using substantially the same process, dies
6 and materials as were used to manufacture license plates before January 1,
7 1982. The department shall deliver license plates requested pursuant to this
8 section to a person who requests such license plates within 180 days after
9 acceptance of the written request or after receipt of payment therefor,
10 whichever occurs last.

11 3. The department shall:

12 (a) Prescribe, by regulation, a manner and form for submitting a written
13 request pursuant to subsection 1. The form must include, without
14 limitation, an indication of whether the requester desires to have the same
15 letters and numbers on the license plates requested as are on the license
16 plates that are registered to him at the time of the request.

17 (b) Determine the cost of manufacturing a license plate pursuant to this
18 section and prescribe a manufacturing fee, which must not exceed \$25, to
19 defray the cost of manufacturing license plates pursuant to this section. The
20 manufacturing fee must be:

21 (1) Collected by the department;

22 (2) Deposited with the state treasurer to the credit of the motor
23 vehicle fund; and

24 (3) Allocated to the revolving account for the issuance of special
25 license plates created pursuant to NRS 482.1805 to defray the costs of
26 manufacturing license plates pursuant to this section.

27 4. A person who requests license plates pursuant to this section may
28 keep the license plates which are registered to him at the time of the
29 request if the license plates requested contain the same letters and numbers
30 as the license plates which are registered to him at the time of the request.

31 **Sec. 37.** NRS 482.280 is hereby amended to read as follows:

32 482.280 1. The registration of every vehicle expires at midnight on
33 the day specified on the receipt of registration, unless the day specified
34 falls on a Saturday, Sunday or legal holiday. If the day specified on the
35 receipt of registration is a Saturday, Sunday or legal holiday, the
36 registration of the vehicle expires at midnight on the next judicial day. The
37 department shall mail to each holder of a certificate of registration an
38 application for renewal of registration for the following period of
39 registration. The applications must be mailed by the department in
40 sufficient time to allow all applicants to mail the applications to the
41 department and to receive new certificates of registration and license
42 plates, stickers, tabs or other suitable devices by mail before the expiration
43 of their registrations. An applicant may present the application to any agent
44 or office of the department.

45 2. An application mailed or presented to the department or to a county
46 assessor pursuant to the provisions of this section, or presented to an
47 authorized inspection station or authorized station pursuant to the
48 provisions of NRS 482.281 must include, if required, evidence of
49 compliance with standards for control of emissions.

3. The department shall insert in each application mailed pursuant to subsection 1:

(a) The amount of ~~[privilege]~~ *the governmental services* tax to be collected for the county pursuant to the provisions of NRS 482.260.

(b) The amount set forth in a notice of nonpayment filed with the department by a local authority pursuant to NRS 484.444.

(c) A statement which informs the applicant that, pursuant to NRS 485.185, he is legally required to maintain insurance during the period in which the motor vehicle is registered.

4. An owner who has made proper application for renewal of registration before the expiration of the current registration but who has not received the license plate or plates or card of registration for the ensuing period of registration is entitled to operate or permit the operation of that vehicle upon the highways upon displaying thereon the license plate or plates issued for the preceding period of registration for such a time as may be prescribed by the department as it may find necessary for the issuance of the new plate or plates or card of registration.

Sec. 38. NRS 482.285 is hereby amended to read as follows:

482.285 1. If any certificate of registration or certificate of ownership is lost, mutilated or illegible, the person to whom it was issued shall immediately make application for and obtain a duplicate or substitute therefor upon furnishing information satisfactory to the department and upon payment of the required fees.

2. If any license plate or plates or any decal is lost, mutilated or illegible, the person to whom it was issued shall immediately make application for and obtain a duplicate or substitute therefor upon:

(a) Furnishing information satisfactory to the department; and

(b) Payment of the fees required by NRS 482.500.

3. The department shall issue duplicate or substitute plates if the applicant:

(a) Returns the mutilated or illegible plates to the department or certifies under oath that the plates were lost or stolen; and

(b) Makes application for renewal of registration. Credit must be allowed for the portion of the registration fee and ~~[privilege]~~ *governmental services* tax attributable to the remainder of the current registration period.

Sec. 39. NRS 482.313 is hereby amended to read as follows:

482.313 1. Upon the lease of a passenger car by a short-term lessor in this state, the short-term lessor shall charge and collect from the short-term lessee a fee of 6 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity. The amount of the fee must be indicated in the lease agreement.

2. On or before January 31 of each year, the short-term lessor shall:

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

(1) Fees collected by the short-term lessor during the immediately preceding year pursuant to this section; and

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

(b) Remit to the department of taxation:

(1) One-third of the fees collected by the short-term lessor during the immediately preceding year pursuant to this section; and

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

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

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

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

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

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

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

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

Sec. 40. NRS 482.321 is hereby amended to read as follows:

482.321 1. Any dealer in vehicles in this state qualified to receive a dealer's license is entitled to register in his name not more than 12 vehicles upon payment of the fees for registration and licensing as provided in this chapter. The dealer is not subject to the payment of ~~privilege~~ **governmental services** taxes on the registrations of those vehicles.

2. Vehicles so registered are subject to the payment of ~~privilege~~ **governmental services** taxes by the purchaser from the dealer at the time of their transfer to the purchaser.

3. The transferee of the vehicle is required to pay the fees for registration and ~~privilege~~ **governmental services** taxes before he is entitled to a transfer of the registration and title in his name. The transferee shall apply for registration as provided in NRS 482.215.

4. This section does not apply to work or service vehicles.

Sec. 41. NRS 482.367 is hereby amended to read as follows:

482.367 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 ~~motor vehicle~~ **applicable** taxes:

(a) For the first issuance.....\$35

(b) For a renewal sticker20

(c) For changing to another personalized prestige license plate35

2. The 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.

1 **Sec. 42.** NRS 482.368 is hereby amended to read as follows:
2 482.368 1. Except as otherwise provided in subsection 2, the
3 department shall provide suitable distinguishing license plates for exempt
4 vehicles. These plates must be displayed on the vehicles in the same
5 manner as provided for privately owned vehicles. The fee for the issuance
6 of the plates is \$5. Any license plates authorized by this section must be
7 immediately returned to the department when the vehicle for which they
8 were issued ceases to be used exclusively for the purpose for which it was
9 exempted from the ~~privilege~~ **governmental services** tax.

10 2. License plates furnished for:

11 (a) Those vehicles which are maintained for and used by the governor
12 or under the authority and direction of the chief parole and probation
13 officer, the state contractors' board and auditors, the state fire marshal, the
14 investigation division of the department and any authorized federal law
15 enforcement agency or law enforcement agency from another state;

16 (b) One vehicle used by the department of prisons, three vehicles used
17 by the division of wildlife of the state department of conservation and
18 natural resources, two vehicles used by the Caliente youth center and four
19 vehicles used by the Nevada youth training center;

20 (c) Vehicles of a city, county or the state, if authorized by the
21 department for the purposes of law enforcement or work related thereto or
22 such other purposes as are approved upon proper application and
23 justification; and

24 (d) Vehicles maintained for and used by investigators of the following:

- 25 (1) The state gaming control board;
26 (2) The state department of agriculture;
27 (3) The attorney general;
28 (4) City or county juvenile officers;
29 (5) District attorneys' offices;
30 (6) Public administrators' offices;
31 (7) Public guardians' offices;
32 (8) Sheriffs' offices;
33 (9) Police departments in the state; and

34 (10) The securities division of the office of the secretary of state,
35 must not bear any distinguishing mark which would serve to identify the
36 vehicles as owned by the state, county or city. These license plates must be
37 issued annually for \$12 per plate or, if issued in sets, per set.

38 3. The director may enter into agreements with departments of motor
39 vehicles of other states providing for exchanges of license plates of regular
40 series for vehicles maintained for and used by investigators of the law
41 enforcement agencies enumerated in paragraph (d) of subsection 2, subject
42 to all of the requirements imposed by that paragraph, except that the fee
43 required by that paragraph must not be charged.

44 4. Applications for the licenses must be made through the head of the
45 department, board, bureau, commission, school district or irrigation
46 district, or through the chairman of the board of county commissioners of
47 the county or town or through the mayor of the city, owning or controlling
48 the vehicles, and no plate or plates may be issued until a certificate has
49 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.

5. As used in this section, “exempt vehicle” means a vehicle exempt from the ~~[privilege]~~ *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. 43. 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, in addition to all other applicable registration and license fees and ~~[motor vehicle privilege]~~ *governmental services* taxes.

Sec. 44. 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 \$35, in addition to all other applicable registration and license fees and ~~[motor vehicle privilege]~~ *governmental services* taxes. Collegiate license plates are renewable upon the payment of \$10.

4. In addition to all fees for the license, registration and ~~[privilege]~~ *governmental services* taxes, a person who requests a collegiate license plate shall pay for the initial issuance of a plate an additional fee of \$25 and for each renewal 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, 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. 45. 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *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 ~~motor vehicle privilege~~ *governmental services* taxes.

5. If, during a registration year, 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. 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. 46. NRS 482.3749 is hereby amended to read as follows:

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 ~~motor vehicle privilege~~ **governmental services** taxes:

(a) A person who requests license plates that indicate status as a hall of fame athlete shall pay a fee to the department of \$35.

(b) License plates that indicate status as a hall of fame athlete are renewable upon the payment to the department of \$10.

5. If, during a registration year, 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. 47. NRS 482.3753 is hereby amended to read as follows:

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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *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 ~~motor vehicle privilege~~ *governmental services* taxes.

5. If, during a registration year, 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. 48. 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ **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. 49. 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.

2. 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, 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 ~~motor vehicle privilege~~ **governmental services** taxes, and to the special fee for veterans’ homes, the fee for:

(a) The initial issuance of the special license plates is \$35.

(b) The annual renewal sticker is \$10.

5. 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. 50. 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, 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 \$25, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The annual fee for a renewal sticker is \$5.

Sec. 51. 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, 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 ~~{motor vehicle privilege}~~ *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. 52. NRS 482.379 is hereby amended to read as follows:

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, in addition to all other applicable registration and license fees and ~~{motor vehicle privilege}~~ *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.

5. In addition to all fees for the license, registration and ~~{privilege}~~ *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, ~~{privilege}~~ *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, 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 one-twelfth reduction in fees for each calendar month remaining unused from the previous registration.

8. Except as otherwise provided by subsection 10, 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. 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. The department shall not:

(a) Issue the commemorative license plates after October 31, 1990.

(b) Issue replacement commemorative license plates after June 30, 1995.

Sec. 53. NRS 482.37905 is hereby amended to read as follows:

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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The license plates are renewable upon the payment of \$10.

4. If, during a registration year, 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. 54. 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

1 department shall not design, prepare or issue the license plates unless it
2 receives at least 250 applications for the issuance of those plates.

3 2. The department shall issue license plates that indicate combined
4 support for the Juvenile Diabetes Foundation International and the Sickle
5 Cell Disease Association of America for a passenger car or a light
6 commercial vehicle upon application by a person who is entitled to license
7 plates pursuant to NRS 482.265 and who otherwise complies with the
8 requirements for registration and licensing pursuant to this chapter. A
9 person may request that personalized prestige license plates issued
10 pursuant to NRS 482.3667 be combined with license plates that indicate
11 support for the Juvenile Diabetes Foundation International and the Sickle
12 Cell Disease Association of America if that person pays the fees for the
13 personalized prestige license plates in addition to the fees for the license
14 plates that indicate combined support for the Juvenile Diabetes Foundation
15 International and the Sickle Cell Disease Association of America.

16 3. The fee for license plates that indicate combined support for the
17 Juvenile Diabetes Foundation International and the Sickle Cell Disease
18 Association of America is \$35, in addition to all other applicable
19 registration and license fees and ~~motor vehicle privilege~~ **governmental**
20 **services** taxes. The license plates are renewable upon the payment of \$10.

21 4. In addition to all fees for the license, registration and ~~privilege~~
22 **governmental services** taxes, a person who requests a set of license plates
23 that indicate support for the Juvenile Diabetes Foundation International and
24 the Sickle Cell Disease Association of America must pay for the initial
25 issuance of the plates and for each renewal of the plates an additional fee of
26 \$20, to be distributed to the Juvenile Diabetes Foundation International and
27 the Sickle Cell Disease Association of America in accordance with
28 subsection 5.

29 5. The department shall transmit each fee collected pursuant to
30 subsection 4 to the health division of the department of human resources,
31 which shall distribute those fees to the Nevada chapter of the Juvenile
32 Diabetes Foundation International or to the Sickle Cell Disease Association
33 of America in accordance with the preference expressed by the person at
34 the time the fees are paid.

35 6. If, during a registration year, the holder of license plates issued
36 pursuant to the provisions of this section disposes of the vehicle to which
37 the plates are affixed, he may retain the plates and:

38 (a) Affix them to another vehicle that meets the requirements of this
39 section if the transfer and registration fees are paid as set forth in this
40 chapter; or

41 (b) Within 30 days after removing the plates from the vehicle, return
42 them to the department.

43 **Sec. 55.** NRS 482.37917 is hereby amended to read as follows:

44 482.37917 1. Except as otherwise provided in this subsection, the
45 department, in cooperation with the state department of agriculture and the
46 Nevada Future Farmers of America Foundation, shall design, prepare and
47 issue license plates which indicate support for the promotion of agriculture
48 within this state, including, without limitation, support for the programs
49 and activities of the Future Farmers of America within this state, using any

1 colors that the department deems appropriate. The design of the license
2 plates must include the phrase “People Grow Things Here!” and an
3 identifying symbol furnished by the Nevada Future Farmers of America
4 Foundation. The department shall not design, prepare or issue the license
5 plates unless it receives at least 250 applications for the issuance of those
6 plates.

7 2. If the department receives at least 250 applications for the issuance
8 of license plates which indicate support for the promotion of agriculture
9 within this state, the department shall issue those plates for a passenger car
10 or light commercial vehicle upon application by a person who is entitled to
11 license plates pursuant to NRS 482.265 and who otherwise complies with
12 the requirements for registration and licensing pursuant to this chapter. A
13 person may request that personalized prestige license plates issued
14 pursuant to NRS 482.3667 be combined with license plates which indicate
15 support for the promotion of agriculture within this state if that person pays
16 the fees for the personalized prestige license plates in addition to the fees
17 for the license plates which indicate support for the promotion of
18 agriculture within this state pursuant to subsections 3 and 4.

19 3. The fee for license plates which indicate support for the promotion
20 of agriculture within this state is \$35, in addition to all other applicable
21 registration and license fees and ~~motor vehicle privilege~~ **governmental**
22 **services** taxes. The license plates are renewable upon the payment of \$10.

23 4. In addition to all fees for the license, registration and ~~privilege~~
24 **governmental services** taxes, a person who requests a set of license plates
25 which indicate support for the promotion of agriculture within this state
26 must pay for the initial issuance of the plates an additional fee of \$25 and
27 for each renewal of the plates an additional fee of \$20, to be distributed in
28 accordance with subsection 5.

29 5. The department shall deposit the fees collected pursuant to
30 subsection 4 with the state treasurer for credit to the state general fund. The
31 state treasurer shall, on a quarterly basis, distribute the fees deposited
32 pursuant to this section in the following manner:

33 (a) Remit one-half of the fees to the Nevada Future Farmers of America
34 Foundation for the support of programs and activities of the Future
35 Farmers of America within this state.

36 (b) Deposit one-half of the fees for credit to the account for license
37 plates for the promotion of agriculture within this state created pursuant to
38 NRS 561.411.

39 6. If, during a registration year, the holder of license plates issued
40 pursuant to the provisions of this section disposes of the vehicle to which
41 the plates are affixed, he may retain the plates and:

42 (a) Affix them to another vehicle that meets the requirements of this
43 section if the transfer and registration fees are paid as set out in this
44 chapter; or

45 (b) Within 30 days after removing the plates from the vehicle, return
46 them to the department.

47 **Sec. 56.** NRS 482.37919 is hereby amended to read as follows:

48 482.37919 1. Except as otherwise provided in this subsection, the
49 department shall, in cooperation with the board of directors of the Las

1 Vegas Valley water district, design, prepare and issue license plates to
2 support the desert preserve established by the board of directors of the Las
3 Vegas Valley water district. The license plates may include any colors and
4 designs that the department deems appropriate.

5 2. The department may issue license plates specified in subsection 1
6 for a passenger car or light commercial vehicle upon application by a
7 person who is entitled to license plates pursuant to the provisions of NRS
8 482.265 and who otherwise complies with the requirements for registration
9 and licensing pursuant to the provisions of this chapter. A person may
10 request that personalized prestige license plates issued pursuant to the
11 provisions of NRS 482.3667 be combined with license plates specified in
12 subsection 1 if that person pays, in addition to the fees specified in
13 subsections 3 and 4, the fees for the personalized prestige license plates.

14 3. The fee for license plates specified in subsection 1 is \$35. The fee is
15 in addition to any other applicable registration and license fees and ~~motor~~
16 ~~vehicle privilege~~ **governmental services** taxes. The license plates are
17 renewable upon the payment of \$10.

18 4. In addition to the fees for the license, registration and ~~privilege~~
19 **governmental services** taxes, a person who requests the issuance of license
20 plates specified in subsection 1 must pay:

21 (a) For the initial issuance of the plates, an additional fee of \$25; and

22 (b) For each renewal of the plates, an additional \$20 to support the
23 desert preserve specified in subsection 1.

24 5. The department shall deposit the fees collected pursuant to the
25 provisions of subsection 4 with the state treasurer for credit to an account
26 for the support of the desert preserve established by the board of directors
27 of the Las Vegas Valley water district. On or before January 1, April 1,
28 July 1 and October 1 of each year, the state controller shall distribute the
29 money deposited in the account for the preceding quarter to the board of
30 directors of the Las Vegas Valley water district.

31 6. If, during a registration year, the holder of license plates issued
32 pursuant to the provisions of this section disposes of the vehicle to which
33 the plates are affixed, he may retain the plates and:

34 (a) Affix the license plates to another vehicle that meets the
35 requirements of this section if the transfer and registration fees are paid
36 pursuant to the provisions of this chapter; or

37 (b) Within 30 days after removing the plates from the vehicle, return the
38 plates to the department.

39 **Sec. 57.** NRS 482.3792 is hereby amended to read as follows:

40 482.3792 1. Except as otherwise provided in this subsection, the
41 department shall, in cooperation with the state arts council, design, prepare
42 and issue license plates for the support of the education of children in the
43 arts, using any colors and designs which the department deems appropriate.
44 The department shall not design, prepare or issue the license plates unless
45 it receives at least 250 applications for the issuance of those plates.

46 2. The department may issue license plates for the support of the
47 education of children in the arts for a passenger car or light commercial
48 vehicle upon application by a person who is entitled to license plates
49 pursuant to NRS 482.265 and who otherwise complies with the

1 requirements for registration and licensing pursuant to this chapter. A
2 person may request that personalized prestige license plates issued
3 pursuant to NRS 482.3667 be combined with license plates for the support
4 of the education of children in the arts if that person pays the fee for the
5 personalized prestige license plates in addition to the fees for the license
6 plates for the support of the education of children in the arts pursuant to
7 subsections 3 and 4.

8 3. The fee for license plates for the support of the education of children
9 in the arts is \$35, in addition to all other applicable registration and license
10 fees and ~~motor vehicle~~ *governmental services* taxes. The license plates
11 are renewable upon the payment of \$10.

12 4. In addition to all fees for the license, registration and ~~privilege~~
13 *governmental services* taxes, a person who requests a set of license plates
14 for the support of the education of children in the arts must pay for the
15 initial issuance of the plates an additional fee of \$15 and for each renewal
16 of the plates an additional fee of \$10 to finance programs which promote
17 the education of children in the arts.

18 5. The department shall deposit the fees collected pursuant to
19 subsection 4 with the state treasurer for credit to the account for license
20 plates for the support of the education of children in the arts created
21 pursuant to NRS 233C.094.

22 6. If, during a registration year, the holder of license plates issued
23 pursuant to the provisions of this section disposes of the vehicle to which
24 the plates are affixed, he may retain the plates and:

25 (a) Affix them to another vehicle which meets the requirements of this
26 section if the transfer and registration fees are paid as set out in this
27 chapter; or

28 (b) Within 30 days after removing the plates from the vehicle, return
29 them to the department.

30 **Sec. 58.** NRS 482.3793 is hereby amended to read as follows:

31 482.3793 1. Except as otherwise provided in this subsection, the
32 department, in cooperation with the director of the clearinghouse
33 established pursuant to NRS 432.170, shall design, prepare and issue
34 license plates for the support of missing or exploited children. The license
35 plates must be inscribed with a hand. The department may designate any
36 appropriate colors for the license plates. The department shall not design,
37 prepare or issue the license plates unless it receives at least 250
38 applications for the issuance of those plates.

39 2. The department may issue license plates for the support of missing
40 or exploited children for any passenger car or light commercial vehicle
41 upon application by any person who is entitled to license plates pursuant to
42 NRS 482.265 and who otherwise complies with the requirements for
43 registration and licensing pursuant to this chapter. A person may request
44 that personalized prestige license plates issued pursuant to NRS 482.3667
45 be combined with license plates for the support of missing or exploited
46 children if that person pays the fees for the personalized prestige license
47 plates in addition to the fees for the license plates for the support of
48 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The license plates are renewable upon the payment of \$10.

4. In addition to all fees for the license, registration and ~~privilege~~ *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 \$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, 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. 59. 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The license plates are renewable upon the payment of \$10.

4. In addition to all fees for the license, registration and ~~[privilege]~~ *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 \$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, 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. 60. 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 \$35, in addition to all other applicable registration and license fees and ~~[motor vehicle privilege]~~ *governmental services* taxes. The license plates are renewable upon the payment of \$10.

4. In addition to all fees for the license, registration and ~~[privilege]~~ *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

1 for each renewal of the plates an additional fee of \$20 to finance projects
2 for the natural environment of the Mount Charleston area.

3 5. The department shall deposit the fees collected pursuant to
4 subsection 4 with the state treasurer for credit to the account for license
5 plates for the support of the natural environment of the Mount Charleston
6 area created pursuant to NRS 321.5959.

7 6. If, during a registration year, the holder of license plates issued
8 pursuant to the provisions of this section disposes of the vehicle to which
9 the plates are affixed, he may retain the plates and:

10 (a) Affix them to another vehicle that meets the requirements of this
11 section if the transfer and registration fees are paid as set out in this
12 chapter; or

13 (b) Within 30 days after removing the plates from the vehicle, return
14 them to the department.

15 **Sec. 61.** NRS 482.37936 is hereby amended to read as follows:

16 482.37936 1. Except as otherwise provided in this subsection, the
17 department, in cooperation with the department of education, shall design,
18 prepare and issue license plates for the support of public education using
19 any colors that the department deems appropriate. The department shall not
20 design, prepare or issue the license plates unless it receives at least 250
21 applications for the issuance of those plates.

22 2. The department may issue license plates for the support of public
23 education for a passenger car or light commercial vehicle upon application
24 by a person who is entitled to license plates pursuant to NRS 482.265 and
25 who otherwise complies with the requirements for registration and
26 licensing pursuant to this chapter. A person may request that personalized
27 prestige license plates issued pursuant to NRS 482.3667 be combined with
28 license plates for the support of public education if that person pays the
29 fees for the personalized prestige license plates in addition to the fees for
30 the license plates for the support of public education pursuant to
31 subsections 3 and 4.

32 3. The fee for license plates for the support of public education is \$35,
33 in addition to all other applicable registration and license fees and ~~motor~~
34 ~~vehicle privilege~~ *governmental services* taxes. The license plates are
35 renewable upon the payment of \$10.

36 4. In addition to all fees for the license, registration and ~~privilege~~
37 *governmental services* taxes, a person who requests a set of license plates
38 for the support of public education must pay for the initial issuance of the
39 plates an additional fee of \$25 and for each renewal of the plates an
40 additional fee of \$20 to be used to purchase textbooks and laboratory
41 equipment and pay for field trips for the benefit of pupils in this state.

42 5. The department shall deposit the fees collected pursuant to
43 subsection 4 with the state treasurer for credit to the fund for public
44 education created pursuant to NRS 387.612.

45 6. If, during a registration year, the holder of license plates issued
46 pursuant to the provisions of this section disposes of the vehicle to which
47 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. 62. 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 ~~privilege~~ *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 issuance.....\$15

(2) For a renewal sticker.....5

3. If the owner elects to use the fire truck as general transportation, he shall pay the regular annual registration and fees prescribed by law and the ~~privilege~~ *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. 63. 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:

1 (a) Fill out and sign an application for license plates on a form
2 prescribed and furnished by the ex officio deputy for licensing antique
3 motor vehicles.

4 (b) Present evidence of his eligibility for license plates by showing, to
5 the satisfaction of the ex officio deputy, residence in this state for 6 months
6 preceding the date of application and ownership of an antique motor
7 vehicle which is a model manufactured during or before 1915.

8 (c) Present a certificate of inspection issued by a committee, or member
9 thereof, appointed by the board of directors of the Horseless Carriage Club
10 of Nevada verifying that the antique motor vehicle is in safe and
11 satisfactory mechanical condition, is in good condition and state of repair,
12 is well equipped and is covered by a policy of insurance covering public
13 liability and property damage written by an insurance company qualified to
14 do business in this state with limits of not less than \$10,000 for each person
15 nor less than \$20,000 for each accident, and not less than \$5,000 for
16 property damage and which otherwise meets the requirements of chapter
17 485 of NRS.

18 (d) Exhibit a valid driver's license authorizing the applicant to drive a
19 motor vehicle on the highways of this state.

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

22 (f) Pay such other fee as prescribed by the board of directors of the
23 Horseless Carriage Club of Nevada necessary to defray all cost of
24 manufacture, transportation and issuance of the special license plates.

25 4. The ex officio deputy for licensing antique motor vehicles shall each
26 calendar year issue license plates, approved by the department, for each
27 motor vehicle owned by an applicant who meets the requirements of
28 subsection 3, subject to the following conditions:

29 (a) The license plates must be numbered and issued consecutively each
30 year beginning with "Horseless Carriage 1."

31 (b) The license plates must conform, as nearly as possible, to the color
32 and type of license plate issued in this state for regular passenger cars.

33 (c) The special license plates issued pursuant to this section must be
34 specified, procured, transported and issued solely at the expense and cost
35 of the Horseless Carriage Club of Nevada and without any expense to the
36 State of Nevada.

37 5. The ex officio deputy for licensing antique motor vehicles shall pay
38 quarterly to the department the prescribed fee as provided in paragraph (e)
39 of subsection 3. The fees so received must be used, disbursed or deposited
40 by the department in the same manner as provided by law for other fees for
41 registration and licensing. All other fees collected to defray expenses must
42 be retained by the board of directors of the Horseless Carriage Club of
43 Nevada.

44 6. The license plates obtained pursuant to this section are in lieu of the
45 license plates otherwise provided for in this chapter and are valid for the
46 calendar year in which they are issued.

47 7. The department shall charge and collect the following fees for the
48 issuance of these license plates, which fees are in addition to all other
49 license fees and ~~motor vehicle~~ applicable taxes:

- 1 (a) For the first issuance.....\$35
- 2 (b) For a renewal sticker 10

3 **Sec. 64.** NRS 482.381 is hereby amended to read as follows:

4 482.381 1. The department may issue special license plates and
5 registration certificates to residents of Nevada for any motor vehicle which
6 is a model manufactured more than 40 years before the date of application
7 for registration pursuant to this section.

8 2. License plates issued pursuant to this section must bear the
9 inscription “Old Timer” and the plates must be numbered consecutively.

10 3. The Nevada Old Timer Club members shall bear the cost of the dies
11 for carrying out the provisions of this section.

12 4. The department shall charge and collect the following fees for the
13 issuance of these license plates, which fees are in addition to all other
14 license fees and ~~motor vehicle~~ **applicable** taxes:

- 15 (a) For the first issuance.....\$35
- 16 (b) For a renewal sticker 10

17 **Sec. 65.** NRS 482.3812 is hereby amended to read as follows:

18 482.3812 1. The department may issue special license plates and
19 registration certificates to residents of Nevada for any passenger car or
20 light commercial vehicle:

- 21 (a) Having a manufacturer’s rated carrying capacity of 1 ton or less; and
- 22 (b) Manufactured not later than 1948.

23 2. License plates issued pursuant to this section must be inscribed with
24 the words STREET ROD and three or four consecutive numbers.

25 3. If during a registration year, the holder of special plates issued
26 pursuant to this section disposes of the vehicle to which the plates are
27 affixed, he shall retain the plates and:

- 28 (a) Affix them to another vehicle which meets the requirements of this
29 section and report the change to the department in accordance with the
30 procedure set forth for other transfers; or

31 (b) Within 30 days after removing the plates from the vehicle, return
32 them to the department.

33 4. The fee for the special license plates is \$35, in addition to all other
34 applicable registration and license fees and ~~motor vehicle privilege~~
35 **governmental services** taxes. The fee for an annual renewal sticker is \$10.

36 **Sec. 66.** NRS 482.3814 is hereby amended to read as follows:

37 482.3814 1. The department may issue special license plates and
38 registration certificates to residents of Nevada for any passenger car or
39 light commercial vehicle:

- 40 (a) Having a manufacturer’s rated carrying capacity of 1 ton or less; and
- 41 (b) Manufactured not earlier than 1949, but at least 20 years before the
42 application is submitted to the department.

43 2. License plates issued pursuant to this section must be inscribed with
44 the words CLASSIC ROD and three or four consecutive numbers.

45 3. If during a registration year, the holder of special plates issued
46 pursuant to this section disposes of the vehicle to which the plates are
47 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The fee for an annual renewal sticker is \$10.

Sec. 67. 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, 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 \$35, in addition to all other applicable registration and license fees and ~~motor vehicle privilege~~ *governmental services* taxes. The fee for an annual renewal sticker is \$10.

Sec. 68. NRS 482.385 is hereby amended to read as follows:

482.385 1. Except as otherwise provided in subsection 4 and NRS 482.390, a nonresident owner of a vehicle of a type subject to registration pursuant to the provisions of this chapter, owning any vehicle which has been registered for the current year in the state, country or other place of which the owner is a resident and which at all times when operated in this state has displayed upon it the registration license plate issued for the vehicle in the place of residence of the owner, may operate or permit the operation of the vehicle within this state without its registration in this state pursuant to the provisions of this chapter and without the payment of any registration fees to this state.

2. This section does not:

(a) Prohibit the use of manufacturers', distributors' or dealers' license plates issued by any state or country by any nonresident in the operation of any vehicle on the public highways of this state.

(b) Require registration of vehicles of a type subject to registration pursuant to the provisions of this chapter operated by nonresident common motor carriers of persons or property, contract motor carriers of persons or property, or private motor carriers of property as stated in NRS 482.390.

(c) Require registration of a vehicle operated by a border state employee.

3. When a person, formerly a nonresident, becomes a resident of this state, he shall:

(a) Within 30 days after becoming a resident; or

(b) At the time he obtains his driver's license, whichever occurs earlier, apply for the registration of any vehicle which he owns and which is operated in this state.

4. Any resident operating a motor vehicle upon a highway of this state which is owned by a nonresident and which is furnished to the resident operator for his continuous use within this state, shall cause that vehicle to be registered within 30 days after beginning its operation within this state.

5. A person registering a vehicle pursuant to the provisions of subsection 3, 4 or 6 of this section or pursuant to NRS 482.390 must be assessed the registration fees and ~~privilege~~ governmental services tax, as required by the provisions of this chapter and chapter 371 of NRS. He must not be allowed credit on those taxes and fees for the unused months of his previous registration.

6. If a vehicle is used in this state for a gainful purpose, the owner shall immediately apply to the department for registration, except as otherwise provided in NRS 482.390, 482.395 and 706.801 to 706.861, inclusive.

7. An owner registering a vehicle pursuant to the provisions of this section shall surrender the existing nonresident license plates and registration certificates to the department for cancellation.

8. A vehicle may be cited for a violation of this section regardless of whether it is in operation or is parked on a highway, in a public parking lot or on private property which is open to the public if, after communicating with the owner or operator of the vehicle, the peace officer issuing the citation determines that:

(a) The owner of the vehicle is a resident of this state; or

(b) The vehicle is used in this state for a gainful purpose.

Sec. 69. 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 ~~privilege~~ governmental services tax on the vehicle to which the registration is transferred over the total registration fee and ~~privilege~~ 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 ~~privilege~~ 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 or 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 or calendar 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 ~~privilege~~ governmental services tax on that vehicle is less than the credit on the total registration fee or ~~privilege~~ 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 ~~privilege~~ governmental services tax on that vehicle and the credit on the total registration fee or ~~privilege~~ 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 ~~privilege~~ governmental services tax paid on the vehicle attributable to the remainder of the current calendar year or registration period on a pro rata basis.

Sec. 70. NRS 482.400 is hereby amended to read as follows:

482.400 1. Except as otherwise provided in this subsection and subsections 2, 5 and 6, upon a transfer of the title to, or the interest of an owner in, a vehicle registered or issued a certificate of ownership under the provisions of this chapter, the person or persons whose title or interest is to be transferred and the transferee shall write their signatures with pen and

1 ink upon the certificate of ownership issued for the vehicle, together with
2 the residence address of the transferee, in the appropriate spaces provided
3 upon the reverse side of the certificate. The department may, by regulation,
4 prescribe alternative methods by which a signature may be affixed upon a
5 manufacturer's certificate of origin or a manufacturer's statement of origin
6 issued for a vehicle. The alternative methods must ensure the authenticity
7 of the signatures.

8 2. The department shall provide a form for use by a dealer for the
9 transfer of ownership of a vehicle when the spaces provided upon the
10 reverse side of the certificate of ownership issued for the vehicle have been
11 filled. The form must be produced in a manner which ensures that the form
12 may not be easily counterfeited. Upon the attachment of the form to a
13 certificate of ownership issued for a vehicle, the form becomes a part of
14 that certificate of ownership. The department may charge a fee not to
15 exceed \$5 for each form it provides.

16 3. Except as otherwise provided in subsections 4, 5 and 6, the
17 transferee shall immediately apply for registration as provided in NRS
18 482.215, and shall pay the ~~privilege~~ governmental services taxes due.

19 4. If the transferee is a dealer who intends to resell the vehicle, he shall
20 deliver immediately to the department or its agent the certificate of
21 registration and the license plate or plates for the vehicle. When the vehicle
22 is resold, the purchaser shall apply for registration as provided in NRS
23 482.215, and shall pay the ~~privilege~~ governmental services taxes due.
24 The dealer is not required to register, pay a transfer or registration fee for,
25 or pay a ~~privilege~~ governmental services tax on the vehicle.

26 5. If the transferee consigns the vehicle to a wholesale vehicle
27 auctioneer:

28 (a) The transferee shall, within 30 days after that consignment, provide
29 the wholesale vehicle auctioneer with the certificate of ownership for the
30 vehicle, executed as required by subsection 1, and any other documents
31 necessary to obtain another certificate of ownership for the vehicle.

32 (b) The wholesale vehicle auctioneer shall be deemed a transferee of the
33 vehicle for the purposes of subsection 4. The wholesale vehicle auctioneer
34 is not required to comply with subsection 1 if he:

35 (1) Does not take an ownership interest in the vehicle;

36 (2) Auctions the vehicle to a vehicle dealer or automobile wrecker
37 who is licensed as such in this or any other state; and

38 (3) Stamps his name, his identification number as a vehicle dealer
39 and the date of the auction on the certificate of ownership and the bill of
40 sale and any other documents of transfer for the vehicle.

41 6. A charitable organization which intends to sell a vehicle which has
42 been donated to the organization must deliver immediately to the
43 department or its agent the certificate of registration and the license plate or
44 plates for the vehicle. The charitable organization must not be required to
45 register, pay a transfer or registration fee for, or pay a ~~privilege~~
46 governmental services tax on the vehicle. When the vehicle is sold by the
47 charitable organization, the purchaser shall apply for registration as
48 provided in NRS 482.215 and pay the ~~privilege~~ governmental services
49 taxes due.

7. As used in this section, “wholesale vehicle auctioneer” means a dealer who:

(a) Is engaged in the business of auctioning consigned motor vehicles to vehicle dealers or automobile wreckers, or both, who are licensed as such in this or any other state; and

(b) Does not in the ordinary course of his business buy, sell or own the vehicles he auctions.

Sec. 71. NRS 482.410 is hereby amended to read as follows:

482.410 The transferee of a vehicle shall apply for a certificate of registration and pay the ~~[privilege]~~ *governmental services* tax to the deputy registrar of motor vehicles in any county of this state, in the manner provided in this chapter for an original registration.

Sec. 72. NRS 482.463 is hereby amended to read as follows:

482.463 The holder of an original registration for a motor vehicle with a declared gross weight in excess of 26,000 pounds may, upon surrendering the certificate of registration and the corresponding license plates to the department or upon signing a notarized statement indicating the certificate of registration and the corresponding license plates were lost and providing such supporting documentation as the department requires, apply to the department:

1. For a refund of an amount equal to that portion of the ~~[privilege]~~ *governmental services* taxes and registration fees paid for the motor vehicle that is attributable, on a pro rata monthly basis, to the remainder of the calendar year; or

2. To have that amount credited against excise taxes due pursuant to the provisions of chapter 366 of NRS.

Sec. 73. NRS 482.478 is hereby amended to read as follows:

482.478 Except as otherwise provided in NRS 482.463, upon the rescission or cancellation of the registration of any vehicle pursuant to NRS 482.460 to 482.475, inclusive, or the surrender of the corresponding license plates, no refund of the registration fees or ~~[privilege]~~ *governmental services* taxes paid for the vehicle may be allowed by the department.

Sec. 74. 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.

(b) Not less than 6,000 pounds and not more than 8,499 pounds, a fee of \$38.

(c) Not less than 8,500 pounds and not more than 10,000 pounds, a fee of \$48.

(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.

(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. The maximum fee is \$1,360.

2. Except as otherwise provided in subsection 6, the original or renewal registration fees for fleets of vehicles with a declared gross weight

1 in excess of 26,000 pounds and the *governmental services* tax imposed by
2 the provisions of chapter 371 of NRS for the privilege of operating those
3 vehicles may be paid in equal installments. Installments are due on or
4 before January 31, April 1, July 1 and October 1 of each year. The amount
5 of each installment must be determined by taking the total fee and
6 ~~privilege~~ *governmental services* tax due for the calendar year and
7 dividing that total by four. The department shall not allow installment
8 payments for a vehicle added to a fleet after the original or renewal
9 registration is issued.

10 3. If the due date of any installment falls on a Saturday, Sunday or
11 legal holiday, that installment is not due until the next following business
12 day.

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

17 5. A person who fails to pay any fee pursuant to subsection 2 or
18 ~~privilege~~ *governmental services* tax when due shall pay to the department
19 a penalty of 10 percent of the amount of the unpaid fee, plus interest on the
20 unpaid fee at the rate of 1 percent per month or fraction of a month from
21 the date the fee and tax were due until the date of payment.

22 6. If a person fails to pay any fee pursuant to subsection 2 or
23 ~~privilege~~ *governmental services* tax when due, the department may, in
24 addition to the penalty provided for in subsection 5, require that person to
25 pay:

26 (a) The entire amount of the unpaid registration fee and ~~privilege~~
27 *governmental services* tax owed by that person for the remainder of the
28 calendar year; and

29 (b) On an annual basis, any registration fee and ~~privilege~~
30 *governmental services* tax set forth in subsection 2 which may be incurred
31 by that person in any subsequent calendar year.

32 **Sec. 75.** Section 30 of chapter 491, Statutes of Nevada 1991, at page
33 1448, is hereby amended to read as follows:

34 Sec. 30. 1. Except as otherwise provided in section 34 of this
35 act and in addition to all other taxes imposed on the valuation of
36 vehicles, the board of county commissioners of Churchill, Elko,
37 Humboldt, Washoe and Lander counties and the board of supervisors
38 of Carson City may by ordinance, but not as in a case of emergency,
39 impose a special ~~privilege~~ *governmental services* tax of 1 cent on
40 each \$1 of valuation of the vehicle for the privilege of operating upon
41 the public streets, roads and highways of the county on each vehicle
42 based in the county except:

43 (a) A vehicle exempt from the ~~motor vehicle privilege~~
44 *governmental services* tax pursuant to ~~this chapter;~~ *chapter 371 of*
45 *NRS*; or

46 (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which
47 is engaged in interstate or intercounty operations.

48 2. The department of motor vehicles and public safety shall
49 deposit the proceeds of the tax imposed pursuant to subsection 1 with

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

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

Sec. 76. Section 38 of chapter 491, Statutes of Nevada 1991, as last amended by chapter 196, Statutes of Nevada 1999, at page 940, 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 ~~privilege~~ 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.....	0.8 cents
2002-2003.....	0.6 cents
2003-2004.....	0.4 cents
2004-2005.....	0.2 cents

The board of county commissioners of Washoe County shall not impose or levy that special ~~privilege~~ 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. 77. Section 9 of chapter 475, Statutes of Nevada 1993, at page 1953, 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

1 by ordinance, in the manner provided in section 13 of this act, impose
2 a special ~~[privilege]~~ *governmental services* tax of 1 cent on each \$1 of
3 valuation of the vehicle for the privilege of operating upon the public
4 streets, roads and highways of the county on each vehicle based in the
5 county except:

6 (a) A vehicle exempt from the ~~[motor vehicle privilege]~~
7 *governmental services* tax pursuant to chapter 371 of NRS; or

8 (b) A vehicle subject to NRS 706.011 to 706.861, inclusive, which
9 is engaged in interstate or intercounty operations.

10 2. The department of motor vehicles and public safety shall
11 deposit the proceeds of the tax imposed pursuant to subsection 1 with
12 the state treasurer for credit to the tax distribution fund for the county
13 in which it was collected.

14 3. As used in this section “based” has the meaning ascribed to it
15 in NRS 482.011.

16 **Sec. 78.** 1. This section and sections 1 to 24, inclusive, 26, 28 to 77,
17 inclusive, and 79 of this act become effective on July 1, 2001.

18 2. Section 25 of this act becomes effective at 12:01 a.m. on October 1,
19 2003.

20 3. Section 27 of this act becomes effective at 12:02 a.m. on October 1,
21 2003.

22 **Sec. 79.** The legislative counsel shall, in preparing the reprint and
23 supplements to the Nevada Revised Statutes and supplements to the
24 Nevada Administrative Code, appropriately change any references to a
25 “privilege tax” on motor vehicles to a “governmental services tax.”

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