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GOVERNMENT SERVICES TAX

Collection:

Administration: Department of Motor Vehicles

Procedures: The valuation of vehicles for purposes of the tax is 35% of the manufacturer's suggested retail price, excluding options, at the time the make and model for that year was first offered for sale in Nevada. In all counties with a population of 35,000 or more, the department collects the tax; in smaller counties, the county assessor acts as the department's agent to collect the tax. The tax on most vehicles is due and payable on the first day of the registration year and is collected in conjunction with the registration or renewal of such vehicles. For fleet vehicles with a declared gross weight exceeding 26,000 lbs., the tax may be paid in equal installments; the first installment is due at the time of registration and the remaining installments are due on or before the 1st of April, July and October, respectively, of each year.

Rate: 4 cents on each dollar of the valuation of the vehicle; 1 cent optional tax for transportation or, in some counties, to replace funds lost because of "fair-share" legislation.

Distribution:

Recipient(s): The department receives a commission of 1% of all tax revenues collected by county assessors and 6% of all other government services taxes collected. The other revenues are returned to the county where the vehicles are registered, except for revenues from the tax applied to motor carriers, which are distributed to counties based on a statutory percentage allocation. A portion of the revenue is distributed to each school district based on its FY 1978-79 operating tax rate and the higher of its FY 1978-79 debt rate or its current debt rate plus any rate for capital projects and its current assessed valuation. The remaining revenue is deposited in the "Local Government Tax Distribution Fund" and redistributed to governments within the counties by statutory formula.

<u>Revenue:</u>	<u>FY 2000-2001</u>	<u>FY 2001-2002</u>	<u>% Change</u>
Department of Motor Vehicles	\$12,588,691	\$14,039,834	11.5%
Local Governments & School Districts	\$173,725,590	\$185,126,879	6.6%
Supplemental/Special	\$36,356,527	\$36,813,120	1.3%
Total Collections	\$222,670,807	\$235,979,833	6.0%

Legal Reference(s) Chapter 371, *Nevada Revised Statutes*
Chapter 491, *Statutes of Nevada 1991*, Section 30

ASSEMBLY COMMITTEE
DATE: 4/10/03 ROOM: 3143 EXHIBIT F
SUBMITTED BY: COLDWATER

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