

ASSEMBLY BILL NO. 230—ASSEMBLYMEN ATKINSON, CONKLIN,
PARKS, ALLEN, ANDERSON, ARBERRY JR., BUCKLEY,
CARPENTER, CLABORN, DENIS, GIUNCHIGLIANI,
GOICOECHEA, HETTRICK, HORNE, KIRKPATRICK,
KOIVISTO, MANENDO, MCCLAIN, MCCLEARY,
MORTENSON, MUNFORD, OCEGUERA, OHRENSCHALL,
PARNELL AND PIERCE

MARCH 21, 2005

Referred to Committee on Transportation

SUMMARY—Revises provisions governing transfer of registration
of certain vehicles. (BDR 43-261)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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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 vehicles; revising the provisions governing the
transfer of the registration of certain vehicles; and
providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law allows the holder of the registration for a vehicle to transfer that
registration to another vehicle and apply the remaining registration fees, determined
on a pro rata basis, to the amount due for the new registration. The pro rata amount
due for the new registration is determined as of the date on which the application is
made to transfer the registration. (NRS 482.399)

This bill revises the date on which the pro rata amount due for the new
registration is determined when the holder of the registration for a vehicle
purchases a new, used or rebuilt vehicle to which a temporary placard is affixed by
the dealer or rebuilder. If the holder transfers the registration from another vehicle
to that new, used or rebuilt vehicle before the expiration of the temporary placard,
the pro rata amount due for the registration of the new, used or rebuilt vehicle is
determined as of the date on which the temporary placard was affixed to that
vehicle, rather than the date of the application for the transfer of registration.



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

1 **Section 1.** NRS 482.399 is hereby amended to read as follows:

2 482.399 1. Upon the transfer of the ownership of or interest
3 in any vehicle by any holder of a valid registration, or upon
4 destruction of the vehicle, the registration expires.

5 2. The holder of the original registration may transfer the
6 registration to another vehicle to be registered by him and use the
7 same regular license plate or plates or special license plate or plates
8 issued pursuant to NRS 482.3667 to 482.3823, inclusive, or
9 482.384, on the vehicle from which the registration is being
10 transferred, if the license plate or plates are appropriate for the
11 second vehicle, upon filing an application for transfer of registration
12 and upon paying the transfer registration fee and the excess, if any,
13 of the registration fee and governmental services tax on the vehicle
14 to which the registration is transferred over the total registration fee
15 and governmental services tax paid on all vehicles from which he is
16 transferring his ownership or interest. Except as otherwise provided
17 in NRS 482.294, an application for transfer of registration must be
18 made in person, if practicable, to any office or agent of the
19 Department or to a registered dealer, and the license plate or plates
20 may not be used upon a second vehicle until registration of that
21 vehicle is complete.

22 3. In computing the governmental services tax, the
23 Department, its agent or the registered dealer shall credit the portion
24 of the tax paid on the first vehicle attributable to the remainder of
25 the current ~~{registration period or}~~ calendar year **or registration**
26 **period** on a pro rata monthly basis against the tax due on the second
27 vehicle or on any other vehicle of which the person is the registered
28 owner. If any person transfers his ownership or interest in two or
29 more vehicles, the Department or the registered dealer shall credit
30 the portion of the tax paid on all of the vehicles attributable to the
31 remainder of the current ~~{registration period or}~~ calendar year **or**
32 **registration period** on a pro rata monthly basis against the tax due
33 on the vehicle to which the registration is transferred or on any other
34 vehicle of which the person is the registered owner. The certificates
35 of registration and unused license plates of the vehicles from which
36 a person transfers his ownership or interest must be submitted
37 before credit is given against the tax due on the vehicle to which the
38 registration is transferred or on any other vehicle of which the
39 person is the registered owner.

40 4. In computing the registration fee, the Department or its
41 agent or the registered dealer shall credit the portion of the
42 registration fee paid on each vehicle attributable to the remainder of



1 the current calendar year or registration period on a pro rata basis
2 against the registration fee due on the vehicle to which registration
3 is transferred.

4 5. *For the purpose of computing the portion of the*
5 *governmental services tax and registration fee to be credited upon*
6 *the transfer of registration from one or more vehicles to another*
7 *vehicle, as described in subsections 3 and 4:*

8 (a) *If the vehicle to which registration is transferred is a new,*
9 *used or rebuilt vehicle to which the seller affixed a temporary*
10 *placard pursuant to NRS 482.423 or 482.424, and if application*
11 *for the transfer of registration to that vehicle is made within the*
12 *30-day period before the temporary placard expires, the remainder*
13 *of the current calendar year or registration period must be*
14 *calculated on a pro rata basis from the date of execution of the*
15 *dealer's or rebuilder's report of sale and not from the date on*
16 *which application for the transfer of registration is made.*

17 (b) If the amount owed on the registration fee or governmental
18 services tax on the vehicle to which registration is transferred is less
19 than the credit on the total registration fee or governmental services
20 tax paid on all vehicles from which a person transfers his ownership
21 or interest, no refund may be allowed by the Department.

22 6. If the license plate or plates are not appropriate for the
23 second vehicle, the plate or plates must be surrendered to the
24 Department or registered dealer and an appropriate plate or plates
25 must be issued by the Department. The Department shall not reissue
26 the surrendered plate or plates until the next succeeding licensing
27 period.

28 7. If application for transfer of registration is not made within
29 60 days after the destruction or transfer of ownership of or interest
30 in any vehicle, the license plate or plates must be surrendered to the
31 Department on or before the 60th day for cancellation of the
32 registration.

33 8. If a person cancels his registration and surrenders to the
34 Department his license plates for a vehicle, the Department shall, in
35 accordance with the provisions of subsection 9, issue to the person a
36 refund of the portion of the registration fee and governmental
37 services tax paid on the vehicle attributable to the remainder of the
38 current calendar year or registration period on a pro rata basis.

39 9. The Department shall issue a refund pursuant to subsection 8
40 only if the request for a refund is made at the time the registration is
41 cancelled and the license plates are surrendered, the person
42 requesting the refund is a resident of Nevada, the amount eligible
43 for refund exceeds \$100, and evidence satisfactory to the
44 Department is submitted that reasonably proves the existence of



- 1 extenuating circumstances. For the purposes of this subsection, the
2 term “extenuating circumstances” means circumstances wherein:
3 (a) The person has recently relinquished his driver’s license and
4 has sold or otherwise disposed of his vehicle.
5 (b) The vehicle has been determined to be inoperable and the
6 person does not transfer the registration to a different vehicle.
7 (c) The owner of the vehicle is seriously ill or has died and the
8 guardians or survivors have sold or otherwise disposed of the
9 vehicle.
10 (d) Any other event occurs which the Department, by regulation,
11 has defined to constitute an “extenuating circumstance” for the
12 purposes of this subsection.

