
ASSEMBLY BILL NO. 435—COMMITTEE ON TRANSPORTATION

(ON BEHALF OF THE DEPARTMENT OF MOTOR VEHICLES)

MARCH 25, 2005

Referred to Committee on Transportation

SUMMARY—Revises provisions governing administration and collection of certain fees and taxes by Department of Motor Vehicles. (BDR 43-1038)

FISCAL NOTE: Effect on Local Government: May have Fiscal Effect.
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 the Department of Motor Vehicles; requiring the Department to withhold a portion of certain fees imposed by the Department or a portion of the governmental services tax for use in paying the fees charged by certain issuers of credit cards or debit cards or operators of systems that provide electronic transfers; 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 482.180 is hereby amended to read as follows:
2 482.180 1. The Motor Vehicle Fund is hereby created as an
3 agency fund. Except as otherwise provided in **[subsection]**
4 ***subsections 4 and 7***, or by a specific statute, all money received or
5 collected by the Department must be deposited in the State Treasury
6 for credit to the Motor Vehicle Fund.
7 2. The interest and income on the money in the Motor Vehicle
8 Fund, after deducting any applicable charges, must be credited to
9 the State Highway Fund.
10 3. Any check accepted by the Department in payment of the
11 governmental services tax or any other fee required to be collected
12 pursuant to this chapter must, if it is dishonored upon presentation



1 for payment, be charged back against the Motor Vehicle Fund or the
2 county to which the payment was credited pursuant to this section or
3 NRS 482.181, in the proper proportion.

4 4. Except as otherwise provided in ~~subsection 6,~~ **subsections**
5 **6 and 7,** all money received or collected by the Department for the
6 basic governmental services tax must be distributed in the manner
7 set forth in NRS 482.181.

8 5. Money for the administration of the provisions of this
9 chapter must be provided by direct legislative appropriation from
10 the State Highway Fund or other legislative authorization, upon the
11 presentation of budgets in the manner required by law. Out of the
12 appropriation or authorization, the Department shall pay every item
13 of expense.

14 6. The Department shall withhold 6 percent from the amount of
15 the governmental services tax collected by the Department as a
16 commission. From the amount of the governmental services tax
17 collected by a county assessor, the State Controller shall credit 1
18 percent to the Department as a commission and remit 5 percent to
19 the county for credit to its general fund as commission for the
20 services of the county assessor. All money withheld by or credited
21 to the Department pursuant to this subsection must be used only for
22 the administration of this chapter as authorized by the Legislature
23 pursuant to subsection 5.

24 7. ***Notwithstanding any provision of this chapter or chapter***
25 ***481 or 483 of NRS to the contrary, if a credit card, debit card or***
26 ***electronic transfer is accepted by the Department or its agent in***
27 ***payment of any fee imposed by the Department pursuant to this***
28 ***chapter or chapter 481 or 483 of NRS, or is accepted in payment***
29 ***of the governmental services tax, and the issuer of the credit card***
30 ***or debit card, or the operator of the system that provided the***
31 ***electronic transfer of money, charges the Department a fee for the***
32 ***use of the credit card or debit card, or for an electronic transfer of***
33 ***money, the Department shall withhold from the fees or***
34 ***governmental services tax an amount that is equal to the amount***
35 ***of the fee charged by the issuer or the operator. All money***
36 ***withheld by the Department pursuant to this subsection must be***
37 ***used only for the payment of the fees charged by the issuers of the***
38 ***credit card or debit card, and the operators of the systems that***
39 ***provide electronic transfers. As used in this subsection, "credit***
40 ***card," "debit card," "electronic transfer of money" and "issuer"***
41 ***have the meanings ascribed to them in NRS 353.1465.***

42 8. When the requirements of this section and NRS 482.181
43 have been met, and when directed by the Department, the State
44 Controller shall transfer monthly to the State Highway Fund any
45 balance in the Motor Vehicle Fund.



~~18-1~~ 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 *State* Controller to transfer the money in accordance with the statute.

Sec. 2. NRS 482.181 is hereby amended to read as follows:

482.181 1. Except as otherwise provided in subsection 5, after ~~{deducting}~~ :

(a) *Deducting* the amount withheld by the Department and the amount credited to the Department pursuant to subsection 6 of NRS 482.180 ~~{}~~ ; and

(b) *Deducting the amount withheld by the Department pursuant to subsection 7 of NRS 482.180,*

→ the Department shall certify monthly to the State Board of Examiners the amount of the basic and supplemental governmental services taxes collected for each county by the Department and its agents during the preceding month, and that money must be distributed monthly as provided in this section.

2. Any supplemental governmental services tax collected for a county must be distributed only to the county, to be used as provided in NRS 371.045 and 371.047.

3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988



1 must continue to be distributed to that agency as long as it exists but
2 must not be increased.

3 6. The Department shall make distributions of the basic
4 governmental services tax directly to county school districts.

5 7. As used in this section:

6 (a) "Enterprise district" has the meaning ascribed to it in
7 NRS 360.620.

8 (b) "Local government" has the meaning ascribed to it in
9 NRS 360.640.

10 (c) "Received or collected for each county" means:

11 (1) For the basic governmental services tax collected on
12 vehicles subject to the provisions of chapter 706 of NRS, the
13 amount determined for each county based on the following
14 percentages:

15		
16	Carson City.....	1.07 percent
17	Churchill.....	5.21 percent
18	Clark.....	22.54 percent
19	Douglas	2.52 percent
20	Elko	13.31 percent
21	Esmeralda.....	2.52 percent
22	Eureka	3.10 percent
23	Humboldt.....	8.25 percent
24	Lander	3.88 percent
25	Lincoln	3.12 percent
26	Lyon	2.90 percent
27	Mineral	2.40 percent
28	Nye.....	4.09 percent
29	Pershing	7.00 percent
30	Storey	.19 percent
31	Washoe.....	12.24 percent
32	White Pine.....	5.66 percent

33 (2) For all other basic and supplemental governmental
34 services tax received or collected by the Department, the amount
35 attributable to each county based on the county of registration of the
36 vehicle for which the tax was paid.

37 (d) "Special district" has the meaning ascribed to it in
38 NRS 360.650.

39 **Sec. 3.** NRS 408.235 is hereby amended to read as follows:

40 408.235 1. There is hereby created the State Highway Fund.

41 2. Except as otherwise provided in ~~subsection~~ **subsections** 6
42 **and 7** of NRS 482.180 and NRS 482.1805, the proceeds from the
43 imposition of any:

44 (a) License or registration fee and other charges with respect to
the operation of any motor vehicle upon any public highway, city,
town or county road, street, alley or highway in this State; and

(b) Excise tax on gasoline or other motor vehicle fuel,
➤ must be deposited in the State Highway Fund and must, except
for costs of administering the collection thereof, be used exclusively
for administration, construction, reconstruction, improvement and
maintenance of highways as provided for in this chapter.



1 3. The interest and income earned on the money in the State
2 Highway Fund, after deducting any applicable charges, must be
3 credited to the Fund.

4 4. ~~{Costs}~~ *Except as otherwise provided in subsection 7 of*
5 *NRS 482.180, costs* of administration for the collection of the
6 proceeds for any license or registration fees and other charges with
7 respect to the operation of any motor vehicle must be limited to a
8 sum not to exceed 22 percent of the total proceeds so collected.

9 5. Costs of administration for the collection of any excise tax
10 on gasoline or other motor vehicle fuel must be limited to a sum not
11 to exceed 1 percent of the total proceeds so collected.

12 6. All bills and charges against the State Highway Fund for
13 administration, construction, reconstruction, improvement and
14 maintenance of highways under the provisions of this chapter must
15 be certified by the Director and must be presented to and examined
16 by the State Board of Examiners. When allowed by the State Board
17 of Examiners and upon being audited by the State Controller, the
18 State Controller shall draw his warrant therefor upon the State
19 Treasurer.

20 **Sec. 4.** This act becomes effective on January 1, 2006.



