
ASSEMBLY BILL NO. 494—COMMITTEE ON COMMERCE AND LABOR

MARCH 28, 2005

Referred to Committee on Transportation

SUMMARY—Increases excise tax on motor vehicle fuel, except aviation fuel. (BDR 32-906)

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 taxation; imposing, for 5 years, annual increases of 2 cents per gallon in the excise tax on motor vehicle fuels except aviation fuel; 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 365.175 is hereby amended to read as follows:
2 365.175 Except as otherwise provided in NRS 365.135, every
3 supplier shall, not later than the last day of each calendar month:
4 1. Submit to the Department a statement of all motor vehicle
5 fuel, except aviation fuel, sold, distributed or used by him in this
6 State; and
7 2. Pay an excise tax on all motor vehicle fuel, except aviation
8 fuel, in the amount ~~of 17.65 cents~~ ***set forth in this section***, per
9 gallon sold, distributed or used in the manner prescribed in this
10 chapter.
11 ***3. The amount of the tax imposed by this section:***
12 ***(a) Before July 1, 2006, is 17.65 cents per gallon;***
13 ***(b) On or after July 1, 2006, and before July 1, 2007, is 19.65***
14 ***cents per gallon;***
15 ***(c) On or after July 1, 2007, and before July 1, 2008, is 21.65***
16 ***cents per gallon;***
17 ***(d) On or after July 1, 2008, and before July 1, 2009, is 23.65***
18 ***cents per gallon;***



- 1 *(e) On or after July 1, 2009, and before July 1, 2010, is 25.65*
- 2 *cents per gallon; and*
- 3 *(f) On or after July 1, 2010, is 27.65 cents per gallon.*

