

**Amendment No. 862**

Senate Amendment to Assembly Bill No. 255 First Reprint (BDR 32-1258)

**Proposed by:** Committee on Transportation and Homeland Security**Amendment Box:** Replaces Amendment No. 730.**Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: No

Adoption of this amendment will MAINTAIN a 2/3s majority vote requirement for final passage of A.B. 255 R1 (§§ 7, 14).

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend section 1, page 2, line 5, by deleting “6” and inserting “7”.

Amend the bill as a whole by renumbering sections 2 through 11 as sections 3 through 12 and adding a new section designated sec. 2, following section 1, to read as follows:

“**Sec. 2.** Chapter 365 of NRS is hereby amended by adding thereto a new section to read as follows:

*The Department may, by regulation, establish a procedure requiring suppliers to submit tax returns electronically when due pursuant to this chapter.”.*

Amend sec. 2, page 2, line 14, by deleting:

“3 to 6,” and inserting:

“4 to 7.”.

SEG/JRS

Date: 5/20/2005

A.B. No. 255—Revises certain provisions relating to taxation of special fuels and dyed special fuels.



Amend sec. 4, page 2, line 22, by deleting “*and*” and inserting “*or*”.

Amend sec. 7, page 3, line 17, by deleting:

“3, 4 *and* 5” and inserting:

“4, 5 *and* 6”.

Amend the bill as a whole by renumbering sections 12 and 13 as sections 14 and 15 and adding a new section designated sec. 13, following sec. 11, to read as follows:

“**Sec. 13.** NRS 366.383 is hereby amended to read as follows:

366.383 **1.** Each special fuel supplier shall, not later than the last day of each month:

~~{1-}~~ (a) Submit to the Department a tax return which sets forth:

~~{a)}~~ (1) The number of gallons of special fuel he received during the previous month;

~~{b)}~~ (2) The number of gallons of special fuel he sold, distributed or used in this State during the previous month; and

~~{c)}~~ (3) The number of gallons of special fuel he sold, distributed or used in this State in which dye was added during the previous month.

~~{2-}~~ (b) Pay to the Department the tax imposed pursuant to NRS 366.190 on all special fuel sold, distributed or used during the previous month for which dye was not added in the manner prescribed in this chapter.

**2. The Department may, by regulation, establish a procedure requiring special fuel suppliers to submit tax returns required by this section electronically.”.**

Amend sec. 13, page 6, lines 16, 21 and 25, by deleting “6” and inserting “7”.

Amend the bill as a whole by renumbering sec. 14 as sec. 18 and adding new sections designated sections 16 and 17, following sec. 13, to read as follows:

“**Sec. 16.** NRS 373.080 is hereby amended to read as follows:

373.080 All motor vehicle fuel taxes collected during any month by the Department pursuant to *a* contract with ~~[any county shall]~~ ***a county must*** be transmitted each month by the Department to ~~[such]~~ ***the*** county and the Department shall ***, in accordance with the terms of the contract,*** charge the county for the Department’s services specified in this section and in NRS 373.070 . ~~[such amount as will reimburse the Department for the cost to it of rendering the services.]~~

**Sec. 17.** Notwithstanding any amendatory provisions of sections 2 and 13 of this act to the contrary, the Department of Motor Vehicles shall not require a supplier or special fuel supplier to submit a tax return electronically before July 1, 2006.”.

Amend the title of the bill, ninth line, after “action;” by inserting:

“authorizing the Department to adopt regulations that require the electronic filing of certain tax returns;”.

Amend the summary of the bill to read as follows:

“SUMMARY—Revises certain provisions relating to taxation of fuels. (BDR 32-1258)”.