

**Amendment No. 475**

Senate Amendment to Senate Bill No. 476

(BDR 32-1301)

**Proposed by:** Committee on Taxation**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: No

Adoption of this amendment will

Add an appropriation where one does not currently exist in SB476.

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 the bill as a whole by deleting sections 1 through 15 and adding new sections designated sections 1 through 6, following the enacting clause, to read as follows:

“**Section 1.** Chapter 482 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

**Sec. 2. 1.** *There is hereby created a program within the Department pursuant to which the Department shall, within the limits of legislative appropriations, pay rebates to persons who purchase new vehicles that are powered solely by alternative fuel.*

**2.** *The Department shall account separately for all money received for the use of the program. The Director shall administer the account.*

TMC

Date: 4/22/2005

S.B. No. 476—Makes certain changes relating to tax on special fuels and registration of motor vehicles powered by electrical power or alternative fuel.

*3. The program must provide a rebate of 10 percent of the purchase price of a new vehicle that is powered solely by alternative fuel to the purchaser of such a vehicle who applies for the rebate, presents satisfactory proof to the Department of his purchase of the vehicle, and otherwise qualifies for the rebate pursuant to this section and the regulations adopted pursuant thereto.*

*4. The Department shall adopt regulations necessary to carry out the provisions of this section. The regulations must, without limitation:*

- (a) Establish the procedure for applying for and obtaining a rebate;*
- (b) Provide that the program must not pay rebates with respect to more than 250 new vehicles that are powered solely by alternative fuel each year;*
- (c) Provide that the program must not pay more than 10 rebates each year to a specific person;*
- (d) Provide that the program applies only to residents of this State;*
- (e) Provide that the program applies only to passenger cars which are registered in this State and which do not have apportioned license plates; and*
- (f) Provide that the program does not apply with respect to any vehicle that is capable of operating on either alternative fuel or a traditional fuel, including, without limitation, gasoline or diesel fuel.*

*5. As used in this section, “alternative fuel” means:*

- (a) Biodiesel fuel;*
- (b) Compressed natural gas;*
- (c) Ethanol;*
- (d) Hydrogen;*
- (e) Hydrogen-enriched compressed natural gas;*

*(f) Liquefied natural gas; and*

*(g) Liquefied petroleum gas.*

**Sec. 3. 1.** *Notwithstanding the provisions of any specific statute to the contrary, the Department shall provide for an exemption from the governmental services tax upon the registration of a new vehicle that is powered solely by electrical power or alternative fuel.*

*2. The Department shall limit the exemption to 250 new vehicles per year.*

*3. The exemption must be for the full amount of the governmental services tax otherwise due.*

*4. The Department shall adopt regulations necessary to carry out the provisions of this section.*

*5. As used in this section “alternative fuel” means:*

*(a) Biodiesel fuel;*

*(b) Compressed natural gas;*

*(c) Ethanol;*

*(d) Hydrogen;*

*(e) Hydrogen-enriched compressed natural gas;*

*(f) Liquefied natural gas; and*

*(g) Liquefied petroleum gas.*

**Sec. 4.** There is hereby appropriated from the State General Fund to the Department of Motor Vehicles to carry out the provisions of section 2 of this act:

For the Fiscal Year 2005-2006.....\$1,000,000

For the Fiscal Year 2006-2007.....\$1,000,000

**Sec. 5.** Any balance of the sums appropriated by section 4 of this act remaining at the end of a fiscal year does not revert to the State General Fund and must be carried forward to the next fiscal

year, except that any remaining balance of the appropriation made by section 4 of this act must not be committed for expenditure after June 30, 2009, and must be reverted to the State General Fund on or before September 18, 2009.

**Sec. 6.** 1. This act becomes effective on July 1, 2005.

2. Sections 1, 2 and 3 of this act expire by limitation on June 30, 2009.”.

Amend the title of the bill to read as follows:

“AN ACT relating to motor vehicles; providing under certain circumstances for a rebate of a portion of the purchase price of a new vehicle that is powered solely by alternative fuel; providing under certain circumstances for an exemption from the governmental services tax upon the registration of a new vehicle that is powered solely by electrical power or alternative fuel; making an appropriation; and providing other matters properly relating thereto.”.

Amend the summary of the bill to read as follows:

“SUMMARY—Provides for rebate on purchase of new vehicle that is powered solely by alternative fuel and exemption from governmental services tax upon registration of new vehicle that is powered solely by electrical power or alternative fuel. (BDR 43-1301)”.