

SENATE BILL NO. 54—SENATOR TIFFANY

FEBRUARY 15, 2005

Referred to Committee on Transportation and Homeland Security

SUMMARY—Revises provisions relating to refund provided in certain circumstances upon cancellation of registration of vehicle and surrender of license plates. (BDR 43-859)

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 motor vehicles; revising the provisions relating to the refund provided to a person in certain circumstances upon cancellation of his vehicle registration and surrender of license plates; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides that the Department of Motor Vehicles must, under certain circumstances, refund a prorated amount of the motor vehicle registration fee and governmental services tax if a person requests a refund at the time he cancels his registration and surrenders his license plates to the Department. To qualify for a refund, the person must be a resident of this State, the amount of the prorated refund must exceed \$100 and certain extenuating circumstances must exist. (NRS 482.399)

This bill lowers the monetary threshold for the refund to \$25 and removes the requirement for certain extenuating circumstances to exist before the Department may issue a refund. This bill maintains the requirement that a person must be a resident of this State to be eligible for a refund.



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

39 4. In computing the registration fee, the Department or its
40 agent or the registered dealer shall credit the portion of the
41 registration fee paid on each vehicle attributable to the remainder of
42 the current calendar year or registration period on a pro rata basis



1 against the registration fee due on the vehicle to which registration
2 is transferred.

3 5. If the amount owed on the registration fee or governmental
4 services tax on the vehicle to which registration is transferred is less
5 than the credit on the total registration fee or governmental services
6 tax paid on all vehicles from which a person transfers his ownership
7 or interest, no refund may be allowed by the Department.

8 6. If the license plate or plates are not appropriate for the
9 second vehicle, the plate or plates must be surrendered to the
10 Department or registered dealer and an appropriate plate or plates
11 must be issued by the Department. The Department shall not reissue
12 the surrendered plate or plates until the next succeeding licensing
13 period.

14 7. If application for transfer of registration is not made within
15 60 days after the destruction or transfer of ownership of or interest
16 in any vehicle, the license plate or plates must be surrendered to the
17 Department on or before the 60th day for cancellation of the
18 registration.

19 8. If a person cancels his registration and surrenders to the
20 Department his license plates for a vehicle, the Department shall, in
21 accordance with the provisions of subsection 9, issue to the person a
22 refund of the portion of the registration fee and governmental
23 services tax paid on the vehicle attributable to the remainder of the
24 current calendar year or registration period on a pro rata basis.

25 9. The Department shall issue a refund pursuant to subsection 8
26 only if ~~the~~ :

27 (a) ~~The~~ request for a refund is made at the time the registration
28 is cancelled and the license plates are surrendered ~~to the~~ ;

29 (b) ~~The~~ person requesting the refund is a resident of Nevada ~~to~~
30 ~~the~~ ; and

31 (c) ~~The~~ amount eligible for refund exceeds ~~\$25. \$100, and~~
32 ~~evidence satisfactory to the Department is submitted that reasonably~~
33 ~~proves the existence of extenuating circumstances. For the purposes~~
34 ~~of this subsection, the term "extenuating circumstances" means~~
35 ~~circumstances wherein:~~

36 ~~—(a) The person has recently relinquished his driver's license and~~
37 ~~has sold or otherwise disposed of his vehicle.~~

38 ~~—(b) The vehicle has been determined to be inoperable and the~~
39 ~~person does not transfer the registration to a different vehicle.~~

40 ~~—(c) The owner of the vehicle is seriously ill or has died and the~~
41 ~~guardians or survivors have sold or otherwise disposed of the~~
42 ~~vehicle.~~

43 ~~—(d) Any other event occurs which the Department, by regulation,~~
44 ~~has defined to constitute an "extenuating circumstance" for the~~
45 ~~purposes of this subsection.]~~



1 **Sec. 2.** This act becomes effective on July 1, 2005.

