

Amendment No. 159

Senate Amendment to Senate Bill No. 319	(BDR 43-1131)
Proposed by: Senate Committee on Transportation and Homeland Security	
Amends: Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION		Initial and Date	SENATE ACTION		Initial and Date
Adopted	☐	Lost ☐	Adopted	☐	Lost ☐
Concurred In	☐	Not ☐	Concurred In	☐	Not ☐
Receded	☐	Not ☐	Receded	☐	Not ☐

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) *green bold* is newly added transitory language.

TL/TMC



Date: 4/9/2007

S.B. No. 319—Makes various changes relating to the licensing and registration of motor vehicles exhibited or displayed in certain museums.
(BDR 43-1131)



SENATE BILL NO. 319—SENATORS TOWNSEND, SCHNEIDER, WASHINGTON, CEGAVSKE
AND RAGGIO

MARCH 19, 2007

Referred to Committee on Transportation and Homeland Security

SUMMARY—~~[Makes various changes relating to the licensing and registration of]~~
Revises provisions governing the licensing and taxation of
motor vehicles **that are** exhibited or displayed in certain
museums. (BDR 43-1131)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Yes.

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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; ~~[requiring the Department of Motor Vehicles to issue special license plates to a nonprofit organization which operates a museum for the exhibition and display of motor vehicles for use on certain motor vehicles; prohibiting the Department from charging or collecting any fees for the transfer of a motor vehicle from certain governmental entities to certain nonprofit organizations;]~~
exempting vehicles that are exhibited or displayed in certain museums from the governmental services tax; providing for the issuance of distinguishing license plates for such vehicles; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

~~[Section 1 of this bill requires the Department of Motor Vehicles to issue special license plates, without charge or the imposition of the governmental services tax, to any nonprofit organization which operates a museum for the exhibition or display of motor vehicles, for use when the motor vehicles are driven for test drives, parades or special events or driven within 70 miles from the museum.]~~

~~Existing law prohibits a registration fee from being imposed on vehicles owned by the United States, the State of Nevada, any political subdivision of the State, or any county, municipal corporation, city, unincorporated town or school district in the State. (NRS 482.503) Sections 2, 4 and 6-8 prohibit registration fees from being imposed on any nonprofit organization which operates a museum for the exhibition or display of motor vehicles. (NRS 482.269, 482.480, 482.500)] Existing law provides for the issuance by the Department of Motor Vehicles of distinguishing license plates for certain vehicles that are exempt from the governmental services tax. (NRS 371.100, 482.368) This bill includes as such an exempt vehicle any vehicle that is exhibited or displayed in a museum which is dedicated to the exhibition and display of motor vehicles and which is operated by an organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c)(3).~~

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Delete existing sections 1 through 8 of this bill and replace with the following new sections 1 and 2:

Section 1. NRS 482.368 is hereby amended to read as follows:

482.368 1. Except as otherwise provided in subsection 2, the Department shall provide suitable distinguishing license plates for exempt vehicles. These plates must be displayed on the vehicles in the same manner as provided for privately owned vehicles. The fee for the issuance of the plates is \$5. Any license plates authorized by this section must be immediately returned to the Department when the vehicle for which they were issued ceases to be used exclusively for the purpose for which it was exempted from the governmental services tax.

2. License plates furnished for:

(a) Those vehicles which are maintained for and used by the Governor or under the authority and direction of the Chief Parole and Probation Officer, the State Contractors' Board and auditors, the State Fire Marshal, the Investigation Division of the Department of Public Safety and any authorized federal law enforcement agency or law enforcement agency from another state;

(b) One vehicle used by the Department of Corrections, three vehicles used by the Department of Wildlife, two vehicles used by the Caliente Youth Center and four vehicles used by the Nevada Youth Training Center;

(c) Vehicles of a city, county or the State, if authorized by the Department for the purposes of law enforcement or work related thereto or such other purposes as are approved upon proper application and justification; and

(d) Vehicles maintained for and used by investigators of the following:

(1) The State Gaming Control Board;

(2) The State Department of Agriculture;

(3) The Attorney General;

(4) City or county juvenile officers;

(5) District attorneys' offices;

(6) Public administrators' offices;

(7) Public guardians' offices;

(8) Sheriffs' offices;

(9) Police departments in the State; and

(10) The Securities Division of the Office of the Secretary of State,

↪ must not bear any distinguishing mark which would serve to identify the vehicles as owned by the State, county or city. These license plates must be issued annually for \$12 per plate or, if issued in sets, per set.

3. The Director may enter into agreements with departments of motor vehicles of other states providing for exchanges of license plates of regular series for vehicles maintained for and used by investigators of the law enforcement agencies enumerated in paragraph (d) of subsection 2, subject to all of the requirements imposed by that paragraph, except that the fee required by that paragraph must not be charged.

4. ~~{Applications}~~ Except as otherwise provided in subsection 5, applications for the ~~{licenses}~~ license plates must be made through the head of the department, board, bureau, commission, school district or irrigation district, or through the chairman of the board of county commissioners of the county or town or through the mayor of the city, owning or controlling the vehicles, and no plate or plates may be issued until a certificate has been filed with the Department showing that the

1 name of the department, board, bureau, commission, county, city, town, school
2 district or irrigation district, as the case may be, and the words "For Official Use
3 Only" have been permanently and legibly affixed to each side of the vehicle, except
4 those vehicles enumerated in subsection 2.

5 5. Applications for license plates for exempt vehicles that are exhibited or
6 displayed in a museum which is dedicated to the exhibition and display of motor
7 vehicles and which is operated by an organization that qualifies as a tax-exempt
8 organization pursuant to 26 U.S.C. § 501(c)(3) must be made through the head of
9 the museum.

10 6. As used in this section, "exempt vehicle" means a vehicle exempt from the
11 governmental services tax, except a vehicle owned by the United States.

12 ~~6.7~~ 7. The Department shall adopt regulations governing the use of all
13 license plates provided for in this section. Upon a finding by the Department of any
14 violation of its regulations, it may revoke the violator's privilege of registering
15 vehicles pursuant to this section.

16 **Sec. 2. NRS 371.100 is hereby amended to read as follows:**

17 371.100 1. The governmental services tax imposed by this chapter does not
18 apply to:

19 (a) Vehicles owned by the United States, the State of Nevada, any political
20 subdivision of the State of Nevada, or any county, municipal corporation, city,
21 unincorporated town or school district in the State of Nevada;

22 (b) Except for vehicles used for commercial purposes, vehicles owned by the
23 governing body of an Indian reservation or Indian colony in this State if:

24 (1) The Indian tribe of the reservation or colony is recognized by federal
25 law; and

26 (2) The governing body is located on the reservation or colony;

27 (c) Vehicles for whose operation money is provided by the State or Federal
28 Government and which are operated solely for the transportation of or furnishing
29 services to elderly or handicapped persons; ~~to~~

30 (d) Emergency vehicles owned by any volunteer fire department or volunteer
31 ambulance service based in this State ~~to~~ ; or

32 (e) Vehicles that are exhibited or displayed in a museum which is dedicated
33 to the exhibition and display of motor vehicles and which is operated by an
34 organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. §
35 501(c)(3).

36 2. Any vehicle which ceases to be used exclusively for the purpose for which
37 it is exempted from the governmental services tax by this section becomes
38 immediately subject to that tax.

39 3. Except as otherwise provided in subsection 4, vehicles exempted from the
40 governmental services tax by this section which are leased, loaned or otherwise
41 made available to and used by a private person, association or corporation in
42 connection with a business conducted for profit are subject to taxation in the same
43 amount and to the same extent as though the lessee or user were the owner of such
44 vehicle.

45 4. Vehicles which are used by a private person and are dedicated for exclusive
46 use as part of a system which:

47 (a) Operates vehicles for public transportation in an urban area;

48 (b) Transports persons who pay the established fare; and

49 (c) Uses public money to operate the system or acquire new equipment,

50  are exempted from the governmental services tax imposed by this chapter.