

Amendment No. 1041

Senate Amendment to Senate Bill No. 501 First Reprint	(BDR 32-1406)
Proposed by: Senate Committee on Finance	
Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes	

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"/>	_____

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.

TMC



Date: 5/28/2007

S.B. No. 501—Makes various changes to provisions relating to taxation and nonprofit entities that provide emergency medical services.
(BDR 32-1406)



SENATE BILL NO. 501—COMMITTEE ON TAXATION

MARCH 26, 2007

Referred to Committee on Taxation

SUMMARY—Makes various changes to provisions relating to taxation and nonprofit entities that provide emergency medical services. (BDR 32-1406)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 taxation; providing various exemptions for nonprofit entities that provide emergency medical services; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides for certain exemptions from excise taxes on certain motor vehicle and aircraft fuels, and from sales tax on certain transfers of personal property. (NRS 365.220, 366.200, 372.7287, 374.7315) **Sections 1, 2, 3 and 7** of this bill extend such exemptions to include certain nonprofit organizations that own or operate ambulances or air ambulances.

Existing law provides for certain exemptions from the governmental services tax on vehicles. (NRS 371.100-371.104) Section 2.5 of this bill provides such an exemption for ambulances owned or operated by certain nonprofit organizations.

Existing law also provides for certain excise taxes on motor vehicle and aircraft fuel to be imposed by counties in certain circumstances. (NRS 373.030, 373.065) **Sections 4, 5 and 6** of this bill extend an exemption from such taxes to motor vehicle and aircraft fuel sold to certain nonprofit organizations that own or operate ambulances or air ambulances.

Existing law requires the payment of an additional fee of 50 cents for the issuance of a license plate and provides that the fee must be deposited in the Fund for Prison Industries to defray the cost of producing the license plate. (NRS 482.268) Section 8.5 of this bill ~~authorizes the Department of Motor Vehicles to issue special license plates for~~ provides that the additional fee does not apply to an ambulance owned or operated by certain nonprofit organizations. ~~Section 8 also provides an exemption from the annual license and registration fees and the governmental services tax for an ambulance owned or operated by certain nonprofit organizations.~~

Existing law authorizes the Department of Motor Vehicles to charge and collect fees for issuing certificates of title for vehicles present or registered in this State. (NRS 482.429) Section 9.5 of this bill provides that such fees do not apply to an ambulance owned or operated by certain nonprofit organizations.

Existing law imposes a fee for the registration of a motor vehicle. (NRS 482.480) Section 11 of this bill provides that the fee does not apply to an ambulance owned or operated by certain nonprofit organizations.

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

Section 1. NRS 365.220 is hereby amended to read as follows:

365.220 The provisions of this chapter requiring the payment of excise taxes do not apply to:

1. Motor vehicle fuel if it remains in interstate or foreign commerce.
2. Motor vehicle fuel, except aviation fuel, exported from this State by a supplier.

3. Aviation fuel or fuel for jet or turbine-powered aircraft exported from this State by a dealer.

4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces.

5. Motor vehicle fuel, other than aviation fuel, distributed or delivered on the order of the owner, to a supplier, or aviation fuel or fuel for jet or turbine-powered aircraft distributed or delivered on the order of the owner, to a dealer, if the dealer or supplier has furnished security in the amount prescribed in NRS 365.290 and has established to the satisfaction of the Department that the security is sufficient to ensure payment of all excise taxes as they may become due to the State from him under this chapter. Every dealer or supplier who claims an exemption shall report the distributions to the Department in such detail as the Department may require. If he does not do so, the exemption granted in this subsection is void and all fuel is considered distributed in this State subject fully to the provisions of this chapter.

6. Leaded racing fuel. As used in this subsection, "leaded racing fuel" means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

7. Motor vehicle fuel, aviation fuel or fuel for jet or turbine-powered aircraft that is:

(a) Sold to a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance or air ambulance pursuant to chapter 450B of NRS; and

(b) Used in an ambulance, as defined in NRS 450B.040, or an air ambulance, as defined in NRS 450B.030.

Sec. 2. NRS 366.200 is hereby amended to read as follows:

366.200 1. The sale or use of special fuel for any purpose other than to propel a motor vehicle upon the public highways of Nevada is exempt from the application of the tax imposed by NRS 366.190. The exemption provided in this subsection applies only in those cases where the purchasers or the users of special fuel establish to the satisfaction of the Department that the special fuel purchased or used was used for purposes other than to propel a motor vehicle upon the public highways of Nevada.

2. Sales made to the United States Government or any instrumentality thereof are exempt from the tax imposed by this chapter.

3. Sales made to any state, county, municipality, district or other political subdivision thereof are exempt from the tax imposed by this chapter.

4. Sales made to any person to be used to propel a motor vehicle which is dedicated for exclusive use as part of a system which:

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

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

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

are exempt from the tax imposed by this chapter.

5. Sales made to any person for use in operating special mobile equipment are exempt from the tax imposed by this chapter.

6. *The sale and use of special fuel that is:*

(a) *Sold to a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance or air ambulance pursuant to chapter 450B of NRS; and*

(b) *Used in an ambulance, as defined in NRS 450B.040, or an air ambulance, as defined in NRS 450B.030,*

are exempt from the tax imposed by this chapter.

Sec. 2.5. **NRS 371.100 is hereby amended to read as follows:**

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

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

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

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

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

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

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

(e) Ambulances, as defined in NRS 450B.040, owned or operated by a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate ambulances pursuant to chapter 450B of NRS.

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

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

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

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

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

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

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

Sec. 3. NRS 372.7287 is hereby amended to read as follows:

372.7287 In administering the provisions of NRS 372.326, the Department shall apply the exemption for the sale of tangible personal property to a nonprofit organization created for religious, charitable or educational purposes to include ~~any~~:

1. *Any* type of motor vehicle that is transferred for use by such a nonprofit organization, whether by sale or lease and regardless of whether title to the vehicle passes to the nonprofit organization at any time during the use of the vehicle ~~for~~; *and*

2. *If the nonprofit organization holds a permit to own or operate an air ambulance pursuant to chapter 450B of NRS, any type of air ambulance, as defined in NRS 450B.030, that is transferred for use by such a nonprofit organization, whether by sale or lease and regardless of whether title to the air ambulance passes to the nonprofit organization at any time during the use of the air ambulance.*

Sec. 4. Chapter 373 of NRS is hereby amended by adding thereto a new section to read as follows:

The provisions of this chapter requiring the payment of taxes on motor vehicle fuel do not apply to motor vehicle fuel that is:

1. *Sold to a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance or air ambulance pursuant to chapter 450B of NRS; and*

2. *Used in an ambulance, as defined in NRS 450B.040, or an air ambulance, as defined in NRS 450B.030.*

Sec. 5. NRS 373.030 is hereby amended to read as follows:

373.030 1. In any county for all or part of which a streets and highways plan has been adopted as a part of the master plan by the county or regional planning commission pursuant to NRS 278.150, the board may by ordinance:

(a) Create a regional transportation commission; and

(b) Impose a tax on motor vehicle fuel, except aviation fuel, ~~and~~ leaded racing fuel ~~and~~ *and motor vehicle fuel exempted pursuant to section 4 of this act*, sold in the county in an amount not to exceed 9 cents per gallon.

2. A tax imposed pursuant to this section is in addition to other motor vehicle fuel taxes imposed pursuant to the provisions of chapter 365 of NRS.

3. As used in this section:

(a) "Aviation fuel" has the meaning ascribed to it in NRS 365.015.

(b) "Leaded racing fuel" means motor vehicle fuel that contains lead and is produced for motor vehicles that are designed and built for racing and not for operation on a public highway.

Sec. 6. NRS 373.065 is hereby amended to read as follows:

373.065 1. Except as otherwise provided in this section, in a county whose population is less than 400,000:

(a) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel ~~and~~ *and motor vehicle fuel exempted pursuant to section 4 of this act*, sold in the county in an amount equal to the product obtained by multiplying the amount of the tax imposed pursuant to NRS 365.180 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS 365.180 and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(b) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel ~~and~~ *and motor vehicle fuel exempted pursuant to section 4 of this act*, sold in the county in an amount equal to the product obtained by multiplying the amount of the tax imposed pursuant to NRS 365.190 by the lesser of 4.5 percent or the average

percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS 365.190 and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(c) The board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel ~~and~~ *and motor vehicle fuel exempted pursuant to section 4 of this act*, sold in the county in an amount equal to the product obtained by multiplying the amount of the tax imposed pursuant to NRS 365.192 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to NRS 365.192 and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

(d) If the board imposes a tax pursuant to paragraph (b) of subsection 1 of NRS 373.030, the board may by ordinance impose:

(1) An excise tax on each gallon of motor vehicle fuel, except aviation fuel, ~~and~~ *and motor vehicle fuel exempted pursuant to section 4 of this act*, sold in the county in an amount equal to the product obtained by multiplying the amount of the tax imposed pursuant to paragraph (b) of subsection 1 of NRS 373.030 by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years; and

(2) An annual increase in the tax imposed pursuant to subparagraph (1), on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in an amount equal to the sum of the tax imposed pursuant to paragraph (b) of subsection 1 of NRS 373.030 and the tax imposed pursuant to subparagraph (1) during the preceding fiscal year, multiplied by the lesser of 4.5 percent or the average percentage of increase in the Consumer Price Index for West Urban Consumers for the preceding 5 years.

2. A board may not adopt any ordinance authorized by this section unless:

(a) In a county for all or part of which a streets and highways plan has been adopted as a part of the master plan by the county or regional planning commission pursuant to NRS 278.150, the board first:

(1) Imposes a tax pursuant to paragraph (b) of subsection 1 of NRS 373.030 at the maximum rate authorized pursuant to that paragraph; or

(2) Submits to the voters of the county at a general or special election the question of whether to impose a tax pursuant to paragraph (b) of subsection 1 of NRS 373.030 at the maximum rate authorized pursuant to that paragraph; and

(b) A question concerning the imposition of the tax pursuant to this section is first approved by a majority of the registered voters of the county voting upon the question which the board may submit to the voters at any general election. The Committee on Local Government Finance shall annually provide to each city clerk, county clerk and district attorney in this State forms for submitting a question to the

1 registered voters of a county pursuant to this paragraph. Any question submitted to
2 the registered voters of a county pursuant to this paragraph must be in the form
3 most recently provided by the Committee on Local Government Finance.

4 3. An ordinance adopted pursuant to this section in a county whose
5 population is less than 100,000:

6 (a) Must be reapproved, in addition to the approval required by paragraph (b)
7 of subsection 2, at least once every 8 years by a majority of the registered voters of
8 the county voting on the question which the board may submit to the voters at any
9 general election; and

10 (b) Expires by limitation no later than the last day of the 8th calendar year
11 following the calendar year in which the ordinance was:

12 (1) Approved in accordance with paragraph (b) of subsection 2; or

13 (2) Most recently reapproved in accordance with this subsection,

14 ➡ whichever occurs later.

15 4. Any ordinance authorized by this section may be adopted in combination
16 with any other ordinance authorized by this section. Each tax imposed pursuant to
17 this section is in addition to any other motor vehicle fuel taxes imposed pursuant to
18 the provisions of this chapter and chapter 365 of NRS. Upon adoption of an
19 ordinance authorized by this section, no further action by the board is necessary to
20 effectuate the annual increases before the ordinance expires by limitation.

21 5. Any ordinance adopted pursuant to this section must:

22 (a) Become effective on the first day of the first calendar quarter beginning not
23 less than 90 days after the adoption of the ordinance; and

24 (b) If the board has created a regional transportation commission in the county,
25 require the commission:

26 (1) To review, at a public meeting conducted after the provision of public
27 notice and before the effective date of each annual increase imposed by the
28 ordinance:

29 (I) The amount of that increase and the accuracy of its calculation;

30 (II) The amounts of any annual increases imposed by the ordinance in
31 previous years and the revenue collected pursuant to those increases;

32 (III) Any improvements to the regional system of transportation
33 resulting from revenue collected pursuant to any annual increases imposed by the
34 ordinance in previous years; and

35 (IV) Any other information relevant to the effect of the annual
36 increases on the public; and

37 (2) To submit to the board any information the commission receives
38 suggesting that the annual increase should be adjusted.

39 6. Any ordinance adopted pursuant to:

40 (a) Paragraph (a) of subsection 1 must:

41 (1) Require the allocation, disbursement and use in the county of the
42 proceeds of the tax imposed pursuant to that ordinance in the same proportions and
43 manner as the allocation, disbursement and use in the county of the proceeds of the
44 tax imposed pursuant to NRS 365.180; and

45 (2) Expire by limitation no later than the effective date of any increase or
46 decrease in the amount of the tax imposed pursuant to NRS 365.180 which
47 becomes effective after the adoption of that ordinance.

48 (b) Paragraph (b) of subsection 1 must:

49 (1) Require the allocation, disbursement and use in the county of the
50 proceeds of the tax imposed pursuant to that ordinance in the same proportions and
51 manner as the allocation, disbursement and use in the county of the proceeds of the
52 tax imposed pursuant to NRS 365.190; and

(2) Expire by limitation no later than the effective date of any increase or decrease in the amount of the tax imposed pursuant to NRS 365.190 which becomes effective after the adoption of that ordinance.

(c) Paragraph (c) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to NRS 365.192; and

(2) Expire by limitation no later than the effective date of any increase or decrease in the amount of the tax imposed pursuant to NRS 365.192 which becomes effective after the adoption of that ordinance.

(d) Paragraph (d) of subsection 1 must:

(1) Require the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to that ordinance in the same proportions and manner as the allocation, disbursement and use in the county of the proceeds of the tax imposed pursuant to paragraph (b) of subsection 1 of NRS 373.030; and

(2) Expire by limitation no later than the effective date of any subsequent ordinance increasing or decreasing the amount of the tax imposed in that county pursuant to paragraph (b) of subsection 1 of NRS 373.030.

Sec. 7. NRS 374.7315 is hereby amended to read as follows:

374.7315 In administering the provisions of NRS 374.3305, the Department shall apply the exemption for the sale of tangible personal property to a nonprofit organization created for religious, charitable or educational purposes to include ~~any~~:

1. Any type of motor vehicle that is transferred for use by such a nonprofit organization, whether by sale or lease and regardless of whether title to the vehicle passes to the nonprofit organization at any time during the use of the vehicle ~~;~~ ;
and

2. *If the nonprofit organization holds a permit to own or operate an air ambulance pursuant to chapter 450B of NRS, any type of air ambulance, as defined in NRS 450B.030, that is transferred for use by such a nonprofit organization, whether by sale or lease and regardless of whether title to the air ambulance passes to the nonprofit organization at any time during the use of the air ambulance.*

Sec. 8. ~~NRS 482.3795 is hereby amended to read as follows:~~

~~482.3795 1. The Department may issue special license plates and registration certificates to residents of Nevada for a fire truck or ambulance pursuant to this section. Except as otherwise provided in subsection 3, the fire truck or ambulance must not be used for general transportation, but may be used for musters, exhibitions, parades or similar activities.~~

~~2. In lieu of the annual registration and fees required by this chapter, and of the governmental services tax imposed by chapter 371 of NRS, the owner of a fire truck or ambulance may submit:~~

~~(a) An affidavit to the Department indicating that the fire truck ~~;~~ or ambulances;~~

~~(1) Will only be used for the permitted purposes enumerated in subsection ~~4~~;~~

~~(2) Has been inspected and found safe to be operated on the highways of this State; and~~

~~(3) Qualifies as a fire truck pursuant to regulations adopted by the Department for this purpose ~~;~~ or qualifies as an ambulance pursuant to chapter 450B of NRS.~~

~~(b) The following fees for the issuance of these license plates:~~

~~(1) For the first issuance.....\$15~~
~~(2) For a renewal sticker.....5~~

~~3. If the owner elects to use the fire truck or ambulance as general transportation, he shall pay the regular annual registration and fees prescribed by law and the governmental services tax imposed by chapter 371 of NRS.~~

~~4. License plates issued pursuant to this section must bear the inscription "Fire Truck" or "Ambulance," as appropriate, and the plates must be numbered consecutively.~~

~~5. The cost of the die and the modifications necessary for the issuance of a license plate pursuant to this section must be paid from private sources without any expense to the State of Nevada.~~

~~6. As used in this section, "ambulance" means an ambulance, as defined in NRS 450B.040, owned or operated by a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance pursuant to chapter 450B of NRS.] (Deleted by amendment.)~~

Sec. 8.5. NRS 482.268 is hereby amended to read as follows:

482.268 ~~For~~ 1. Except as otherwise provided in this section, in addition to any other applicable fee, there must be paid to the Department a fee of 50 cents for each license plate issued for a motor vehicle, trailer or semitrailer. The fee paid pursuant to this section must be deposited with the State Treasurer for credit to the Fund for Prison Industries to defray the cost of producing the license plate.

2. The fee imposed by this section does not apply to an ambulance, as defined in NRS 450B.040, owned or operated by a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance pursuant to chapter 450B of NRS.

Sec. 9. (Deleted by amendment.)

Sec. 9.5. NRS 482.429 is hereby amended to read as follows:

482.429 ~~For~~ 1. Except as otherwise provided in this section, for its services under this chapter, the Department shall charge and collect the following fees:

For each certificate of title issued for a vehicle present or registered in this State	\$20.00
For each duplicate certificate of title issued	20.00
For each certificate of title issued for a vehicle not present in or registered in this State	35.00
For the processing of each dealer's or rebuilder's report of sale submitted to the Department	8.25
For the processing of each long-term lessor's report of lease submitted to the Department	8.25
For the processing of each endorsed certificate of title or statement submitted to the Department upon the sale of a used or rebuilt vehicle in this State by a person who is not a dealer or rebuilder	8.25

2. The fees imposed by this section for each certificate of title or duplicate certificate of title issued for a vehicle present or registered in this State do not apply to an ambulance, as defined in NRS 450B.040, owned or operated by a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance pursuant to chapter 450B of NRS.

Sec. 10. NRS 482.480 is hereby amended to read as follows:

482.480 ~~[There]~~ Except as otherwise provided in NRS 482.503, there must be paid to the Department for the registration or the transfer or reinstatement of the registration of motor vehicles, trailers and semitrailers, fees according to the following schedule:

1. Except as otherwise provided in this section, for each stock passenger car and each reconstructed or specially constructed passenger car registered to a person, regardless of weight or number of passenger capacity, a fee for registration of \$33.

2. Except as otherwise provided in subsection 3:

(a) For each of the fifth and sixth such cars registered to a person, a fee for registration of \$16.50.

(b) For each of the seventh and eighth such cars registered to a person, a fee for registration of \$12.

(c) For each of the ninth or more such cars registered to a person, a fee for registration of \$8.

3. The fees specified in subsection 2 do not apply:

(a) Unless the person registering the cars presents to the Department at the time of registration the registrations of all of the cars registered to him.

(b) To cars that are part of a fleet.

4. For every motorcycle, a fee for registration of \$33 and for each motorcycle other than a trimobile, an additional fee of \$6 for motorcycle safety. The additional fee must be deposited in the State Highway Fund for credit to the Account for the Program for the Education of Motorcycle Riders.

5. For each transfer of registration, a fee of \$6 in addition to any other fees.

6. Except as otherwise provided in subsection 9 of NRS 485.317, to reinstate the registration of a motor vehicle suspended pursuant to that section:

(a) A fee of \$250 for a registered owner who failed to have insurance on the date specified in the form for verification that was mailed by the Department pursuant to subsection 3 of NRS 485.317; or

(b) A fee of \$50 for a registered owner of a dormant vehicle who cancelled the insurance coverage for that vehicle or allowed the insurance coverage for that vehicle to expire without first cancelling the registration for the vehicle in accordance with subsection 3 of NRS 485.320,

↳ both of which must be deposited in the Account for Verification of Insurance which is hereby created in the State Highway Fund. The money in the Account must be used to carry out the provisions of NRS 485.313 to 485.318, inclusive.

7. For every travel trailer, a fee for registration of \$27.

8. For every permit for the operation of a golf cart, an annual fee of \$10.

9. For every low-speed vehicle, as that term is defined in NRS 484.527, a fee for registration of \$33.

10. To reinstate the registration of a motor vehicle that is suspended pursuant to NRS 482.451, a fee of \$33.

Sec. 11. NRS 482.503 is hereby amended to read as follows:

482.503 The registration fee imposed by this chapter does not apply to ~~[vehicles]~~ :

1. A vehicle owned by the United States, the State of Nevada, any political subdivision of the State of Nevada, or any county, municipal corporation, city, unincorporated town or school district in the State of Nevada.

2. An ambulance, as defined in NRS 450B.040, owned or operated by a nonprofit organization which is created for religious, charitable or educational purposes and which holds a permit to own or operate an ambulance pursuant to chapter 450B of NRS.

~~[Sec. 10.]~~ **Sec. 12.** This act becomes effective on July 1, ~~[2007.]~~ **2009.**