ASSEMBLY BILL NO. 323–ASSEMBLYMEN GRADY; CARPENTER, COBB, GOICOECHEA, GUSTAVSON, HAMBRICK, HOGAN, SETTELMEYER, STEWART AND WOODBURY

MARCH 13, 2009

Referred to Committee on Transportation

SUMMARY—Revises provisions governing refunds of vehicle registration fees and governmental services taxes. (BDR 43-668)

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 vehicles; revising the amount of the refund of vehicle registration fees and governmental services taxes that the Department of Motor Vehicles is required to pay and the circumstances under which the refund must be made upon the cancellation of a vehicle registration; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, if a person cancels the registration of his vehicle and certain extenuating circumstances exist, the Department of Motor Vehicles is required to issue to the person a refund of the portion of the registration fee and governmental services tax paid on the vehicle that is attributable to the remainder of the current calendar year or registration period if the amount of the refund exceeds $100. (NRS 482.399) This bill removes the requirement that extenuating circumstances exist and lowers the threshold for issuance of a refund to $50.

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

Section 1. NRS 482.399 is hereby amended to read as follows:

482.399 1. Upon the transfer of the ownership of or interest in any vehicle by any holder of a valid registration, or upon destruction of the vehicle, the registration expires.

2. The holder of the original registration may transfer the registration to another vehicle to be registered by him and use the same regular license plate or plates or special license plate or plates issued pursuant to NRS 482.3667 to 482.3823, inclusive, or 482.384, on the vehicle from which the registration is being transferred, if the license plate or plates are appropriate for the second vehicle, upon filing an application for transfer of registration and upon paying the transfer registration fee and the excess, if any, of the registration fee and governmental services tax on the vehicle to which the registration is transferred over the total registration fee and governmental services tax paid on all vehicles from which he is transferring his ownership or interest. Except as otherwise provided in NRS 482.294, an application for transfer of registration must be made in person, if practicable, to any office or agent of the Department or to a registered dealer, and the license plate or plates may not be used upon a second vehicle until registration of that vehicle is complete.

3. In computing the governmental services tax, the Department, its agent or the registered dealer shall credit the portion of the tax paid on the first vehicle attributable to the remainder of the current registration period or calendar year on a pro rata monthly basis against the tax due on the second vehicle or on any other vehicle of which the person is the registered owner. If any person transfers his ownership or interest in two or more vehicles, the Department or the registered dealer shall credit the portion of the tax paid on all of the vehicles attributable to the remainder of the current registration period or calendar year on a pro rata monthly basis against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner. The certificates of registration and unused license plates of the vehicles from which a person transfers his ownership or interest must be submitted before credit is given against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner.

4. In computing the registration fee, the Department or its agent or the registered dealer shall credit the portion of the registration fee paid on each vehicle attributable to the remainder of the current calendar year or registration period on a pro rata basis against the registration fee due on the vehicle to which registration is transferred.

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

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

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

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

9. The Department shall issue a refund pursuant to subsection 8 only if the request for a refund is made at the time the registration is cancelled and the license plates are surrendered, the person requesting the refund is a resident of Nevada ~~[,]~~ ***and*** the amount eligible for refund exceeds ~~[$100, and evidence satisfactory to the Department is submitted that reasonably proves the existence of extenuating circumstances. For the purposes of this subsection, the term “extenuating circumstances” means circumstances wherein:~~

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

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

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

~~(d) Any other event occurs which the Department, by regulation, has defined to constitute an “extenuating circumstance” for the purposes of this subsection.]~~ ***$50.***

Sec. 2. This act becomes effective on July 1, 2009.