

---

ASSEMBLY BILL NO. 391—ASSEMBLYMEN GOICOECHEA,  
ELLISON; AND HANSEN

MARCH 21, 2011

---

Referred to Committee on Taxation

**SUMMARY**—Revises provisions governing the registration of certain trailers and the depreciation of certain vehicles. (BDR 43-549)

**FISCAL NOTE:** Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~fomitted-material~~ is material to be omitted.

---

AN ACT relating to motor vehicles; authorizing alternate procedures for the registration of certain trailers; providing an exemption from the governmental services tax for certain trailers; revising provisions relating to the depreciation applied in determining the value of certain vehicles for the calculation of the governmental services tax; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law requires the annual registration of trailers and semitrailers that are to be operated on the highways of this State and the imposition of a governmental services tax. (NRS 371.030, 482.205, 482.206) **Section 9** of this bill authorizes a person who owns a trailer or semitrailer, other than a travel trailer or a recreational vehicle, to instead pay a flat fee and obtain a registration that is valid for as long as the person owns the trailer or semitrailer. **Section 11** of this bill exempts trailers and semitrailers that are registered in such a way from the governmental services tax. **Sections 3-7** of this bill provide that trailers and semitrailers which are registered in such a way are not eligible for special license plates.

Existing law provides that the value of a vehicle must be depreciated by a certain percentage each year to calculate the annual governmental services tax. (NRS 371.060) **Section 10** of this bill revises the percentages by which the value of certain vehicles must be depreciated.

---



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

- 1       **Section 1.** NRS 482.182 is hereby amended to read as follows:  
2       482.182 1. After deducting the amount withheld by the  
3 Department and the amount credited to the Department pursuant to  
4 subsection 6 of NRS 482.180 and before carrying out the provisions  
5 of NRS 482.181 each month, the Department shall direct the State  
6 Controller to transfer to the State General Fund from the proceeds of  
7 the basic governmental services tax collected by the Department and  
8 its agents during the preceding month the amounts indicated  
9 pursuant to this section.
- 10       2. Except as otherwise provided in subsection 3, the amount  
11 required to be transferred pursuant to subsection 1 from the  
12 proceeds of the basic governmental services tax imposed on vehicles  
13 depreciated in accordance with:
- 14       (a) Subsection 1 of NRS 371.060 based upon an age of:
- 15           (1) One year, is a sum equal to 11 percent of those proceeds;  
16           (2) Two years, is a sum equal to 12 percent of those  
17 proceeds;  
18           (3) Three years, is a sum equal to 13 percent of those  
19 proceeds;  
20           (4) Four years, is a sum equal to 15 percent of those  
21 proceeds;  
22           (5) Five years, is a sum equal to 18 percent of those  
23 proceeds;  
24           (6) Six years, is a sum equal to 22 percent of those proceeds;  
25           (7) Seven years, is a sum equal to 29 percent of those  
26 proceeds;  
27           (8) Eight years, is a sum equal to 40 percent of those  
28 proceeds; and  
29           (9) Nine years or more, is a sum equal to 67 percent of those  
30 proceeds; and
- 31       (b) Subsection 2 **or 3** of NRS 371.060 based upon an age of:
- 32           (1) One year, is a sum equal to 12 percent of those proceeds;  
33           (2) Two years, is a sum equal to 14 percent of those  
34 proceeds;  
35           (3) Three years, is a sum equal to 18 percent of those  
36 proceeds;  
37           (4) Four years, is a sum equal to 21 percent of those  
38 proceeds;  
39           (5) Five years, is a sum equal to 26 percent of those  
40 proceeds;  
41           (6) Six years, is a sum equal to 30 percent of those proceeds;



(7) Seven years, is a sum equal to 33 percent of those proceeds;

(8) Eight years, is a sum equal to 37 percent of those proceeds;

(9) Nine years, is a sum equal to 40 percent of those proceeds; and

(10) Ten years or more, is a sum equal to 43 percent of those proceeds.

3. The amount required to be transferred pursuant to subsection 1 from the proceeds of the basic governmental services tax imposed on vehicles to which the minimum amount of that tax applies pursuant to paragraph (b) of subsection ~~3~~ 4 of NRS 371.060 is a sum equal to 63 percent of those proceeds.

**Sec. 2.** NRS 482.206 is hereby amended to read as follows:

482.206 1. Except as otherwise provided in this section, every motor vehicle, except for a motor vehicle that is registered pursuant to the provisions of NRS 706.801 to 706.861, inclusive, *and except for a trailer or semitrailer that is registered pursuant to subsection 3 of NRS 482.483*, must be registered for a period of 12 consecutive months beginning the day after the first registration by the owner in this State.

2. ~~Every~~ *Except as otherwise provided in subsection 6, every* vehicle registered by an agent of the Department or a registered dealer must be registered for 12 consecutive months beginning the first day of the month after the first registration by the owner in this State.

3. ~~A~~ *Except as otherwise provided in subsection 6, a* vehicle which must be registered through the Motor Carrier Division of the Department, or a motor vehicle which has a declared gross weight in excess of 26,000 pounds, must be registered for a period of 12 consecutive months beginning on the date established by the Department by regulation.

4. Upon the application of the owner of a fleet of vehicles, the Director may permit the owner to register the fleet on the basis of a calendar year.

5. ~~When~~ *Except as otherwise provided in subsection 6 and in subsection 3 of NRS 482.483, when* the registration of any vehicle is transferred pursuant to NRS 482.399, the expiration date of each regular license plate, special license plate or substitute decal must, at the time of the transfer of registration, be advanced for a period of 12 consecutive months beginning:

(a) The first day of the month after the transfer, if the vehicle is transferred by an agent of the Department; or

(b) The day after the transfer in all other cases,



1 ➡ and a credit on the portion of the fee for registration and  
2 the governmental services tax attributable to the remainder of the  
3 current period of registration must be allowed pursuant to the  
4 applicable provisions of NRS 482.399.

5 *6. A trailer or semitrailer that is registered pursuant to*  
6 *subsection 3 of NRS 482.483 is registered until the date of any*  
7 *transfer of ownership of the trailer or semitrailer by the owner*  
8 *who registered the trailer or semitrailer.*

9 **Sec. 3.** NRS 482.274 is hereby amended to read as follows:

10 482.274 1. The Director shall order the preparation of vehicle  
11 license plates for trailers in the same manner provided for motor  
12 vehicles in NRS 482.270 ~~H~~, *except that a vehicle license plate*  
13 *prepared for a trailer or semitrailer that is registered pursuant to*  
14 *subsection 3 of NRS 482.483 is not required to have displayed*  
15 *upon it the month and year the registration expires.*

16 2. The Director shall order preparation of two sizes of vehicle  
17 license plates for trailers. The smaller plates may be used for trailers  
18 with a gross vehicle weight of less than 1,000 pounds.

19 3. The Director shall determine the registration numbers  
20 assigned to trailers.

21 4. Any license plates issued for a trailer before July 1, 1975,  
22 bearing a different designation from that provided for in this section,  
23 are valid during the period for which such plates were issued.

24 *5. The Department shall not issue for a trailer or semitrailer*  
25 *that is registered pursuant to subsection 3 of NRS 482.483 a*  
26 *special license plate available pursuant to NRS 482.3667 to*  
27 *482.3823, inclusive.*

28 **Sec. 4.** NRS 482.3667 is hereby amended to read as follows:

29 482.3667 1. The Department shall establish, design and  
30 otherwise prepare for issue personalized prestige license plates and  
31 shall establish all necessary procedures not inconsistent with this  
32 section for the application and issuance of such license plates.

33 2. The Department shall issue personalized prestige license  
34 plates, upon payment of the prescribed fee, to any person who  
35 otherwise complies with the laws relating to the registration and  
36 licensing of motor vehicles or trailers for use on private passenger  
37 cars, motorcycles, trucks or trailers ~~H~~, *except that such plates may*  
38 *not be issued for a trailer or semitrailer that is registered pursuant*  
39 *to subsection 3 of NRS 482.483.*

40 3. Personalized prestige license plates are valid for 12 months  
41 and are renewable upon expiration. These plates may be transferred  
42 from one vehicle or trailer to another if the transfer and registration  
43 fees are paid as set out in this chapter.

44 4. In case of any conflict, the person who first made  
45 application for personalized prestige license plates and has



1 continuously renewed them by payment of the required fee has  
2 priority.

3 5. The Department may limit by regulation the number of  
4 letters and numbers used and prohibit the use of inappropriate letters  
5 or combinations of letters and numbers.

6 6. The Department shall not assign to any person not holding  
7 the relevant office any letters and numbers denoting that the holder  
8 holds a public office.

9 **Sec. 5.** NRS 482.368 is hereby amended to read as follows:

10 482.368 1. Except as otherwise provided in ~~[subsection 2,]~~  
11 ~~subsections 2 and 5,~~ the Department shall provide suitable  
12 distinguishing license plates for exempt vehicles. These plates must  
13 be displayed on the vehicles in the same manner as provided for  
14 privately owned vehicles. The fee for the issuance of the plates is  
15 \$5. Any license plates authorized by this section must be  
16 immediately returned to the Department when the vehicle for which  
17 they were issued ceases to be used exclusively for the purpose for  
18 which it was exempted from the governmental services tax.

19 2. License plates furnished for:

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

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

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

34 (d) Two vehicles used by the office of the county coroner of any  
35 county which has created that office pursuant to NRS 244.163; and

36 (e) Vehicles maintained for and used by investigators of the  
37 following:

- 38 (1) The State Gaming Control Board;
- 39 (2) The State Department of Agriculture;
- 40 (3) The Attorney General;
- 41 (4) City or county juvenile officers;
- 42 (5) District attorneys' offices;
- 43 (6) Public administrators' offices;
- 44 (7) Public guardians' offices;
- 45 (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 (e) 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 for the licenses must be made through the head of the department, board, bureau, commission, school district or irrigation district, or through the chair 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 name of the department, board, bureau, commission, county, city, town, school district or irrigation district, as the case may be, and the words "For Official Use Only" have been permanently and legibly affixed to each side of the vehicle, except those vehicles enumerated in subsection 2.

5. *The Department shall order the preparation of such license plates issued for a trailer or semitrailer pursuant to subsection 3 of NRS 482.483 in the same manner as provided in NRS 482.274.*

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


~~6.1~~ 7. The Department shall adopt regulations governing the use of all license plates provided for in this section. Upon a finding by the Department of any violation of its regulations, it may revoke the violator's privilege of registering vehicles pursuant to this section.

**Sec. 6.** NRS 482.375 is hereby amended to read as follows:

482.375 1. An owner of a motor vehicle who is a resident of the State of Nevada and who holds an unrevoked and unexpired official amateur radio station license issued by the Federal Communications Commission, upon application accompanied by proof of ownership of that license, complying with the state motor vehicle laws relating to registration and licensing of motor vehicles, and upon the payment of the regular license fee for plates as prescribed by law, and the payment of an additional fee of \$35, must



\* A B 3 9 1 \*

1 be issued a license plate or plates, upon which in lieu of the numbers  
2 as prescribed by law must be inscribed the words "RADIO  
3 AMATEUR" and the official amateur radio call letters of the  
4 applicant as assigned by the Federal Communications Commission.  
5 The annual fee for a renewal sticker is \$10 unless waived by the  
6 Department pursuant to subsection 2. The plate or plates may be  
7 used only on a private passenger car, trailer or travel trailer or on a  
8 noncommercial truck , *except that such plates may not be used*  
9 *on a trailer or semitrailer that is registered pursuant to subsection*  
10 *3 of NRS 482.483.*

11 2. The Department may waive the annual fee for a renewal  
12 sticker if the applicant for renewal:

13 (a) Submits with the application for renewal a statement under  
14 penalty of perjury that the applicant will assist in communications  
15 during local, state and federal emergencies; and

16 (b) Satisfies any other requirements established by the  
17 Department by regulation for such a waiver.

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

21 4. The Department may adopt regulations:

22 (a) To ensure compliance with all state license laws relating to  
23 the use and operation of a motor vehicle before issuance of the  
24 plates in lieu of the regular Nevada license plate or plates.

25 (b) Setting forth the requirements and procedure for obtaining a  
26 waiver of the annual fee for a renewal sticker.

27 5. All applications for the plates authorized by this section  
28 must be made to the Department.

29 **Sec. 7.** NRS 482.3824 is hereby amended to read as follows:

30 482.3824 1. Except as otherwise provided in NRS  
31 482.38279, with respect to any special license plate that is issued  
32 pursuant to NRS 482.3667 to 482.3823, inclusive, and for which  
33 additional fees are imposed for the issuance of the special license  
34 plate to generate financial support for a charitable organization:

35 (a) The Director shall, at the request of the charitable  
36 organization that is benefited by the particular special license plate:

37 (1) Order the design and preparation of souvenir license  
38 plates, the design of which must be substantially similar to the  
39 particular special license plate; and

40 (2) Issue such souvenir license plates, for a fee established  
41 pursuant to NRS 482.3825, only to the charitable organization that  
42 is benefited by the particular special license plate. The charitable  
43 organization may resell such souvenir license plates at a price  
44 determined by the charitable organization.





(b) The Department may, except as otherwise provided in this paragraph and after the particular special license plate is approved for issuance, issue the special license plate for a trailer, motorcycle or other type of vehicle that is not a passenger car or light commercial vehicle, excluding vehicles required to be registered with the Department pursuant to NRS 706.801 to 706.861, inclusive, *and trailers or semitrailers that are registered pursuant to subsection 3 of NRS 482.483*, upon application by a person who is entitled to license plates pursuant to NRS 482.265 or 482.272 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter or chapter 486 of NRS. The Department may not issue a special license plate for such other types of vehicles if the Department determines that the design or manufacture of the plate for those other types of vehicles would not be feasible. In addition, if the Department incurs additional costs to manufacture a special license plate for such other types of vehicles, including, without limitation, costs associated with the purchase, manufacture or modification of dies or other equipment necessary to manufacture the special license plate for such other types of vehicles, those additional costs must be paid from private sources without any expense to the State of Nevada.

2. If, as authorized pursuant to paragraph (b) of subsection 1, the Department issues a special license plate for a trailer, motorcycle or other type of vehicle that is not a passenger car or light commercial vehicle, the Department shall charge and collect for the issuance and renewal of such a plate the same fees that the Department would charge and collect if the other type of vehicle was a passenger car or light commercial vehicle. As used in this subsection, "fees" does not include any applicable registration or license fees or governmental services taxes.

3. As used in this section:

(a) "Additional fees" has the meaning ascribed to it in NRS 482.38273.

(b) "Charitable organization" means a particular cause, charity or other entity that receives money from the imposition of additional fees in connection with the issuance of a special license plate pursuant to NRS 482.3667 to 482.3823, inclusive. The term includes the successor, if any, of a charitable organization.

**Sec. 8.** 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 the holder and use the same regular license plate or plates or special license plate or





1 plates issued pursuant to NRS 482.3667 to 482.3823, inclusive, or  
2 482.384, on the vehicle from which the registration is being  
3 transferred, if the license plate or plates are appropriate for the  
4 second vehicle, upon filing an application for transfer of registration  
5 and upon paying the transfer registration fee and the excess, if any,  
6 of the registration fee and governmental services tax on the vehicle  
7 to which the registration is transferred over the total registration fee  
8 and governmental services tax paid on all vehicles from which he or  
9 she is transferring ownership or interest. Except as otherwise  
10 provided in NRS 482.294, an application for transfer of registration  
11 must be made in person, if practicable, to any office or agent of the  
12 Department or to a registered dealer, and the license plate or plates  
13 may not be used upon a second vehicle until registration of that  
14 vehicle is complete.

15 3. In computing the governmental services tax, the  
16 Department, its agent or the registered dealer shall credit the portion  
17 of the tax paid on the first vehicle attributable to the remainder of  
18 the current registration period or calendar year on a pro rata monthly  
19 basis against the tax due on the second vehicle or on any other  
20 vehicle of which the person is the registered owner. If any person  
21 transfers ownership or interest in two or more vehicles, the  
22 Department or the registered dealer shall credit the portion of the tax  
23 paid on all of the vehicles attributable to the remainder of the  
24 current registration period or calendar year on a pro rata monthly  
25 basis against the tax due on the vehicle to which the registration is  
26 transferred or on any other vehicle of which the person is the  
27 registered owner. The certificates of registration and unused license  
28 plates of the vehicles from which a person transfers ownership or  
29 interest must be submitted before credit is given against the tax due  
30 on the vehicle to which the registration is transferred or on any other  
31 vehicle of which the person is the registered owner.

32 4. ~~Has~~ *Except as otherwise provided in subsection 3 of NRS*  
33 *482.483, in* computing the registration fee, the Department or its  
34 agent or the registered dealer shall credit the portion of the  
35 registration fee paid on each vehicle attributable to the remainder of  
36 the current calendar year or registration period on a pro rata basis  
37 against the registration fee due on the vehicle to which registration  
38 is transferred.

39 5. If the amount owed on the registration fee or governmental  
40 services tax on the vehicle to which registration is transferred is less  
41 than the credit on the total registration fee or governmental services  
42 tax paid on all vehicles from which a person transfers ownership or  
43 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. ~~FF~~ *Except as otherwise provided in subsection 3 of NRS 482.483, if* a person cancels his or her registration and surrenders to the Department the 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, 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 or her driver's license and has sold or otherwise disposed of his or her 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.

**Sec. 9.** NRS 482.483 is hereby amended to read as follows:

482.483 In addition to any other applicable fee listed in NRS 482.480, there must be paid to the Department:

1. ~~FF~~ *Except as otherwise provided in subsection 3, for* every trailer or semitrailer having an unladen weight of 1,000 pounds or less, a flat registration fee of \$12.



\* A B 3 9 1 \*

2. ~~For~~ Except as otherwise provided in subsection 3, for every trailer having an unladen weight of more than 1,000 pounds, a flat registration fee of \$24.

3. For any trailer or semitrailer, other than a recreational vehicle or travel trailer, for a registration that does not expire until the owner transfers ownership of the trailer or semitrailer, a flat registration fee of \$100. A trailer or semitrailer registered pursuant to this subsection is exempt from payment of the governmental services tax required pursuant to NRS 371.030. If, pursuant to NRS 482.399, the owner of a trailer or semitrailer that is registered pursuant to this subsection:

(a) Transfers that registration to another trailer or semitrailer, the flat registration fee of \$100 is due upon the transfer of the registration.

(b) Cancels the registration of the trailer or semitrailer and surrenders the license plates, no portion of the flat registration fee will be refunded to the owner.

**Sec. 10.** NRS 371.060 is hereby amended to read as follows:  
371.060 1. Except as otherwise provided in ~~subsection 2,~~ subsections 2 and 3, each vehicle must be depreciated by the Department for the purposes of the annual governmental services tax according to the following schedule:

| Age                   | Percentage of<br>Initial Value |
|-----------------------|--------------------------------|
| New .....             | 100 percent                    |
| 1 year .....          | 95 percent                     |
| 2 years .....         | 85 percent                     |
| 3 years .....         | 75 percent                     |
| 4 years .....         | 65 percent                     |
| 5 years .....         | 55 percent                     |
| 6 years .....         | 45 percent                     |
| 7 years .....         | 35 percent                     |
| 8 years .....         | 25 percent                     |
| 9 years or more ..... | 15 percent                     |

2. Each bus, truck or truck-tractor having a declared gross weight of 10,000 pounds or more and ~~each trailer or semitrailer having an unladen weight of 4,000 pounds or~~ not more than 26,000 pounds must be depreciated by the Department for the purposes of the annual governmental services tax according to the following schedule:



\* A B 3 9 1 \*

|    | Age                    | Percentage of<br>Initial Value     |
|----|------------------------|------------------------------------|
| 1  |                        |                                    |
| 2  |                        |                                    |
| 3  |                        |                                    |
| 4  | New .....              | 100 percent                        |
| 5  | 1 year .....           | 85 percent                         |
| 6  | 2 years .....          | <del>[69 percent]</del> 75 percent |
| 7  | 3 years .....          | <del>[57 percent]</del> 59 percent |
| 8  | 4 years .....          | 47 percent                         |
| 9  | 5 years .....          | 38 percent                         |
| 10 | 6 years .....          | 33 percent                         |
| 11 | 7 years .....          | 30 percent                         |
| 12 | 8 years .....          | 27 percent                         |
| 13 | 9 years .....          | 25 percent                         |
| 14 | 10 years or more ..... | 23 percent                         |
| 15 |                        |                                    |

16 3. *Each bus, truck or truck-tractor having a declared gross*  
17 *weight of 26,001 pounds or more and each trailer or semitrailer*  
18 *having an unladen weight of 4,000 pounds or more must be*  
19 *depreciated by the Department for the purposes of the annual*  
20 *governmental services tax according to the following schedule:*

|    | Age                           | Percentage of<br>Initial Value |
|----|-------------------------------|--------------------------------|
| 21 |                               |                                |
| 22 |                               |                                |
| 23 |                               |                                |
| 24 | <i>New .....</i>              | <i>100 percent</i>             |
| 25 | <i>1 year .....</i>           | <i>85 percent</i>              |
| 26 | <i>2 years .....</i>          | <i>75 percent</i>              |
| 27 | <i>3 years .....</i>          | <i>59 percent</i>              |
| 28 | <i>4 years .....</i>          | <i>47 percent</i>              |
| 29 | <i>5 years .....</i>          | <i>37 percent</i>              |
| 30 | <i>6 years .....</i>          | <i>28 percent</i>              |
| 31 | <i>7 years .....</i>          | <i>23 percent</i>              |
| 32 | <i>8 years .....</i>          | <i>20 percent</i>              |
| 33 | <i>9 years .....</i>          | <i>17 percent</i>              |
| 34 | <i>10 years or more .....</i> | <i>15 percent</i>              |
| 35 |                               |                                |

36 4. Notwithstanding any other provision of this section, the  
37 minimum amount of the governmental services tax:

38 (a) On any trailer having an unladen weight of 1,000 pounds or  
39 less is \$3; and

40 (b) On any other vehicle is \$16.

41 ~~[4.]~~ 5. For the purposes of this section, a vehicle shall be  
42 deemed a "new" vehicle if the vehicle has never been registered  
43 with the Department and has never been registered with the  
44 appropriate agency of any other state, the District of Columbia, any



\* A B 3 9 1 \*

1 territory or possession of the United States or any foreign state,  
2 province or country.

3 **Sec. 11.** NRS 371.100 is hereby amended to read as follows:

4 371.100 1. The governmental services tax imposed by this  
5 chapter does not apply to:

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

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

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

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

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

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

23 (e) *A trailer or semitrailer that is registered pursuant to*  
24 *subsection 3 of NRS 482.483.*

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

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

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

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

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

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

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

43 **Sec. 12.** 1. This act becomes effective upon passage and  
44 approval for the purpose of adopting regulations and on July 1,  
45 2011, for all other purposes.



\* A B 3 9 1 \*

- 1      2. Section 1 of this act expires by limitation on June 30, 2013.

③⑩

