

Amendment No. 108

Senate Amendment to Senate Bill No. 13 (BDR 32-494)

Proposed by: Senate Committee on Revenue**Amends:** Summary: No 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 underlining*** is newly added transitory language.

SJC/BJE



Date: 3/31/2011

S.B. No. 13—Revises provisions relating to the collection and payment of certain fuel taxes. (BDR 32-494)



SENATE BILL NO. 13—COMMITTEE ON REVENUE

(ON BEHALF OF THE DEPARTMENT OF MOTOR VEHICLES)

PREFILED DECEMBER 13, 2010

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to the collection and payment of certain fuel taxes. (BDR 32-494)

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 fuel taxes; authorizing the Department of Motor Vehicles to use electronic mail to serve notice of the determination of the deficient payment of certain taxes owed; repealing certain provisions that allow the Department to grant an extension of time to file ***certain*** reports and ~~pay taxes on certain types of fuel;~~ ***returns;*** and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires that the Department of Motor Vehicles, in person or by mail, serve a notice of a determination of deficient payment upon a person who owes money for taxes on certain fuels. (NRS 360A.140, 360A.150) **Sections 1 and 2** of this bill authorize the Department to serve such a notice by the alternative means of sending electronic mail to the electronic mail address provided to the Department by the person receiving the notice.

Existing law authorizes the Department to grant an extension of time to a person for the ~~payment of certain taxes and the~~ filing of certain returns and reports regarding certain fuels. (NRS ~~360A.050,~~ 365.135) Such an extension is not authorized in chapter 366 of NRS with respect to ~~taxes and~~ reports regarding special fuels. **Section 5** of this bill repeals ~~those~~ ***authorizations,*** ***that authorization,*** thus creating consistency with chapter 366 of NRS.

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

Section 1. NRS 360A.140 is hereby amended to read as follows:
360A.140 1. The Department shall give a person against whom a determination has been made written notice of its determination.

2. The notice may be served personally ~~for by mail. If~~, ***mailed or, pursuant to subsection 4, sent by electronic mail.***

3. ***If*** served by mail, the notice must be addressed to the person at his or her address as it appears in the records of the Department ~~+~~

1 ~~3. If the notice is served by mail,} and~~ service is complete at the time the
2 notice is deposited with the United States Postal Service.

3 4. *The provision by a person to the Department of an electronic mail*
4 *address shall be deemed an agreement for the purposes of NRS 719.220 to receive*
5 *notice pursuant to this section by electronic mail. If served by electronic mail, the*
6 *notice must be sent to the person at his or her electronic mail address as it*
7 *appears in the records of the Department and service is complete at the time the*
8 *electronic mail is sent.*

9 5. Service of notice tolls any limitation for the determination of a further
10 deficiency.

11 **Sec. 2.** NRS 360A.150 is hereby amended to read as follows:

12 360A.150 1. Except as otherwise provided in subsections 2, 3 and ~~4,} 5,~~
13 each notice of a deficiency determination issued by the Department must be
14 personally served , ~~for} mailed~~ *or, pursuant to subsection 4, sent by electronic*
15 *mail* within 4 years after the last day of the month following the period for which
16 the amount is proposed to be determined or within 4 years after the return is filed,
17 whichever period expires later.

18 2. In the case of a failure to make a return or a claim for an additional amount,
19 each notice of determination must be mailed , ~~for} personally served~~ *or, pursuant*
20 *to subsection 4, sent by electronic mail* within 8 years after the last day of the
21 month following the period for which the amount is proposed to be determined.

22 3. If, before the expiration of the time prescribed in this section for the
23 ~~{mailing} service~~ of a notice of determination, the taxpayer has signed a waiver
24 consenting to the ~~{mailing} service~~ of the notice after that time, the notice may be
25 ~~{mailed} mailed, personally served or, pursuant to subsection 4, sent by electronic~~
26 *mail* at any time before the expiration of the period agreed upon. The period so
27 agreed upon may be extended by subsequent agreements in writing if each
28 agreement is made before the expiration of the period previously agreed upon.

29 4. *The provision by a person to the Department of an electronic mail*
30 *address shall be deemed an agreement for the purposes of NRS 719.220 to receive*
31 *notice pursuant to this section by electronic mail. If served by electronic mail, the*
32 *notice must be sent to the person at his or her electronic mail address as it*
33 *appears in the records of the Department and service is complete at the time the*
34 *electronic mail is sent.*

35 5. This section does not apply to cases of fraud or the intentional evasion of a
36 provision of chapter 365, 366 or 373 of NRS or NRS 590.120 or 590.840, or any
37 regulation of the Department adopted pursuant thereto.

38 **Sec. 3.** NRS 365.170 is hereby amended to read as follows:

39 365.170 ~~{Except as otherwise provided in NRS 365.135, every} Every~~ dealer
40 shall:

41 1. Not later than the last day of each calendar month, submit to the
42 Department a statement of all aviation fuel and fuel for jet or turbine-powered
43 aircraft sold, distributed or used by the dealer in this State, as well as all such fuel
44 sold, distributed or used in this State by a purchaser thereof upon which sale,
45 distribution or use the dealer has assumed liability for the tax thereon pursuant to
46 NRS 365.020, during the preceding calendar month; and

47 2. In accordance with the provisions of NRS 365.330, pay an excise tax on:

48 (a) All fuel for jet or turbine-powered aircraft in the amount of 1 cent per
49 gallon, plus any applicable amount imposed pursuant to NRS 365.203; and

50 (b) Aviation fuel in the amount of 2 cents per gallon, plus any applicable
51 amount imposed pursuant to NRS 365.203,
52 ➤ so sold, distributed or used.

- 1 **Sec. 4.** NRS 365.175 is hereby amended to read as follows:
2 365.175 ~~{Except as otherwise provided in NRS 365.135, every}~~ **Every**
3 supplier shall:
4 1. Not later than the last day of each calendar month, submit to the
5 Department a statement of all motor vehicle fuel, except aviation fuel, sold,
6 distributed or used by the supplier in this State during the preceding calendar
7 month; and
8 2. In accordance with the provisions of NRS 365.330, pay an excise tax on all
9 motor vehicle fuel, except aviation fuel, in the amount of 17.65 cents per gallon so
10 sold, distributed or used.
11 **Sec. 5.** NRS ~~{360A.050 and}~~ 365.135 ~~{are}~~ **is** hereby repealed.
12 **Sec. 6.** This act becomes effective on July 1, 2011.

TEXT OF REPEALED ~~{SECTIONS}~~ SECTION

~~{ 360A.050 Extension of time for payment: Interest on amount due. If the Department grants an extension of time for paying any amount required to be paid pursuant to chapter 365, 366 or 373 of NRS or NRS 590.120 or 590.840, a person who pays the amount within the period for which the extension is granted shall pay, in addition to the amount owing, interest at the rate of 1 percent per month from the date the amount would have been due without the extension until the date of payment. }~~

365.135 Extensions of time for making reports or returns; time when report, return, remittance or claim mailed to Department is deemed filed or received.

1. The Department may, for good cause, extend for not more than 30 days the period for making any report or return required pursuant to this chapter. The extension may be granted at any time if:

(a) A request for an extension has been filed with the Department within or before the period for which the extension may be granted; and

(b) A remittance of the estimated tax is made when the remittance is due.

2. Any report, return, remittance to cover a payment or claim for credit or refund required by this chapter which is transmitted through the United States mail shall be deemed filed or received by the Department on the date indicated on the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the Department establishes that the document or remittance was timely deposited in the United States mail and properly addressed to the Department.