

Assembly Bill No. 203—Assemblyman Carrillo (by request)

CHAPTER.....

AN ACT relating to short-term lessors of vehicles; revising provisions governing the charging and collection of governmental services fees required upon the short-term leasing of passenger cars; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, a person licensed as a short-term lessor of vehicles must charge and collect from each short-term lessee of a passenger car a governmental services fee of 10 percent of the total amount for which the passenger car was leased, excluding some deductions. (NRS 482.313) **Section 1** of this bill adds to the list of permissible deductions the amount of any fee or charge that is imposed by a governmental entity. **Section 1** also provides an exemption from the imposition of the governmental services fee for any passenger car leased by or on behalf of this State, its unincorporated agencies and instrumentalities and any county, city, district or other political subdivision of this State.

Section 4 of this bill replaces the term “passenger car” with the term “vehicle” for the purposes of allowing an employee of a short-term lessor who holds a limited license as a producer of insurance to solicit and sell insurance requested by a short-term lessee. (NRS 683A.221)

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

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

Section 1. NRS 482.313 is hereby amended to read as follows:

482.313 1. ~~Upon~~ ***Except as otherwise provided in subsection 8, upon*** the lease of a passenger car by a short-term lessor in this State, the short-term lessor shall charge and collect from the short-term lessee:

(a) A governmental services fee of 10 percent of the total amount for which the passenger car was leased, excluding ***any taxes or other fees imposed by a governmental entity and*** the items described in subsection 7; and

(b) Any fee required pursuant to NRS 244A.810 or 244A.860.

➔ The amount of each fee charged pursuant to this subsection must be indicated in the lease agreement.

2. The fees due from a short-term lessor to the Department of Taxation pursuant to subsection 1 are due on the last day of each calendar quarter. On or before the last day of the month following each calendar quarter, the short-term lessor shall:



(a) File with the Department of Taxation, on a form prescribed by the Department of Taxation, a report indicating the total amount of each of the fees collected by the short-term lessor pursuant to subsection 1 during the immediately preceding calendar quarter; and

(b) Remit to the Department of Taxation the fees collected by the short-term lessor pursuant to subsection 1 during the immediately preceding calendar quarter.

3. Except as otherwise provided in a contract made pursuant to NRS 244A.820 or 244A.870, the Department of Taxation shall deposit all money received from short-term lessors pursuant to the provisions of subsection 1 with the State Treasurer for credit to the State General Fund.

4. To ensure compliance with this section, the Department of Taxation may audit the records of a short-term lessor.

5. The provisions of this section do not limit or affect the payment of any taxes or fees imposed pursuant to the provisions of this chapter.

6. The Department of Motor Vehicles shall, upon request, provide to the Department of Taxation any information in its records relating to a short-term lessor that the Department of Taxation considers necessary to collect the fees described in subsection 1.

7. For the purposes of charging and collecting the governmental services fee described in paragraph (a) of subsection 1, the following items must not be included in the total amount for which the passenger car was leased:

(a) The amount of any fee charged and collected pursuant to paragraph (b) of subsection 1;

(b) The amount of any charge for fuel used to operate the passenger car;

(c) The amount of any fee or charge for the delivery, transportation or other handling of the passenger car;

(d) The amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property; and

(e) The amount of any charges assessed against a short-term lessee for damages for which the short-term lessee is held responsible.

8. *The fee required pursuant to subsection 1 does not apply with respect to any passenger car leased by or on behalf of this State, its unincorporated agencies and instrumentalities or any county, city, district or other political subdivision of this State.*

9. The Executive Director of the Department of Taxation shall:



(a) Adopt such regulations as the Executive Director determines are necessary to carry out the provisions of this section; and

(b) Upon the request of the Director of the Department of Motor Vehicles, provide to the Director of the Department of Motor Vehicles a copy of any record or report described in this section.

Secs. 2 and 3. (Deleted by amendment.)

Sec. 4. NRS 683A.221 is hereby amended to read as follows:

683A.221 If a short-term lessor of ~~passenger~~ vehicles licensed pursuant to NRS 482.363 holds a limited license as a producer of insurance issued pursuant to NRS 683A.271, an employee of the short-term lessor may engage in the solicitation and sale of insurance requested by a lessee pursuant to NRS 482.3158 without a license issued pursuant to this chapter if the solicitation and sale of such insurance is done on behalf of, and under the supervision of, the short-term lessor.

Sec. 5. This act becomes effective on July 1, 2015.

