

ASSEMBLY BILL NO. 326—ASSEMBLYMAN CARRILLO

MARCH 16, 2015

Referred to Committee on Transportation

SUMMARY—Revises provisions governing motor vehicle registration. (BDR 43-1052)

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 motor vehicle registration; revising provisions relating to the requirements for certain special license plates; revising the depreciation schedule used for calculating the governmental services tax imposed on certain vehicles upon registration; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Under existing law, a resident of Nevada may obtain from the Department of
2 Motor Vehicles a special license plate for any passenger car or light commercial
3 vehicle inscribed with the words "CLASSIC VEHICLE" if the vehicle: (1) has a
4 manufacturer's rated carrying capacity of 1 ton or less; (2) was manufactured at
5 least 25 years before the application for the special license plate is submitted; and
6 (3) contains only the original parts which were used to manufacture the vehicle or
7 replacement parts that duplicate those original parts. (NRS 482.3816) **Section 1** of
8 this bill revises those requirements, allowing the issuance of such special license
9 plates only for a passenger car (thus excluding light commercial vehicles), and
10 requiring that the owner provide proof satisfactory to the Department that the
11 owner: (1) drives the passenger car solely for personal use and not more than 5,000
12 miles during an annual registration period; and (2) has another passenger car or
13 motorcycle registered with the Department during the entire registration period of
14 the passenger car for which the special license plates are sought. Existing law
15 provides that a vehicle for which such a special license plate has been issued is
16 exempt from standards for exhaust emissions, fuel evaporative emissions and
17 visible emissions of smoke if the owner of the vehicle certifies to the Department
18 that the vehicle was not driven more than 5,000 miles during the immediately
19 preceding year. (NRS 445B.760)

20 Existing law sets forth depreciation schedules for determining the amount of
21 governmental services taxes due each year for used vehicles and establishes a
22 minimum tax of \$16. (NRS 371.060) **Section 2** of this bill reduces the amount of



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23 governmental services taxes due annually for used vehicles by increasing the
24 amount of depreciation allowed and decreases the minimum tax to \$6.

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

1 **Section 1.** NRS 482.3816 is hereby amended to read as
2 follows:

3 482.3816 1. Except as otherwise provided in NRS 482.2655,
4 the Department may issue special license plates and registration
5 certificates to residents of Nevada for ~~{any}~~ a passenger car ~~for light~~
6 ~~commercial vehicle~~:

7 ~~—(a) Having~~ *if the owner of the passenger car provides proof*
8 *satisfactory to the Department upon initial registration that:*

9 (a) *The owner:*

10 (1) *Drives the passenger car solely for personal use; and*

11 (2) *Drove the passenger car not more than 5,000 miles*
12 *during the immediately preceding year.*

13 (b) *The passenger car:*

14 (1) *Has* a manufacturer's rated carrying capacity of 1 ton or
15 less;

16 ~~{(b) Manufactured}~~

17 (2) *Was manufactured* at least 25 years before the
18 application is submitted to the Department; and

19 ~~{(c) Containing}~~

20 (3) *Contains* only the original parts which were used to
21 manufacture the vehicle or replacement parts that duplicate those
22 original parts.

23 (c) *The owner of the passenger car has another passenger car*
24 *or motorcycle registered with the Department during the entire*
25 *registration period of the passenger car for which the owner is*
26 *seeking special license plates pursuant to this section.*

27 2. License plates issued pursuant to this section must be
28 inscribed with the words "CLASSIC VEHICLE" and a number of
29 characters, including numbers and letters, as determined necessary
30 by the Director.

31 3. If, during a registration period, the holder of special plates
32 issued pursuant to this section disposes of the ~~{vehicle}~~ *passenger*
33 *car* to which the plates are affixed, the holder shall retain the plates
34 and:

35 (a) Affix them to another ~~{vehicle}~~ *passenger car* which meets
36 the requirements of this section and report the change to the
37 Department in accordance with the procedure set forth for other
38 transfers; or



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(b) Within 30 days after removing the plates from the ~~vehicle,~~
passenger car, return them to the Department.

4. *A passenger car for which the Department has issued special license plates pursuant to subsection 1 must, upon renewal of the registration, provide proof satisfactory to the Department that the passenger car still meets the requirements of paragraphs (a) and (c) of subsection 1. The Department shall verify the odometer reading of the passenger car upon renewal to ensure the passenger car meets the requirements of subparagraph 2 of paragraph (a) of subsection 1.*

5. The fee for the special license plates is \$35, in addition to all other applicable registration and license fees and governmental services taxes. The fee for an annual renewal sticker is \$10.

~~5.1~~ 6. In addition to the fees required pursuant to subsection ~~4.1~~ 5, the Department shall charge and collect a fee for the first issuance of the special license plates for those ~~motor vehicles~~
passenger cars exempted pursuant to NRS 445B.760 from the provisions of NRS 445B.770 to 445B.815, inclusive. The amount of the fee must be equal to the amount of the fee for a form certifying emission control compliance set forth in paragraph (c) of subsection 1 of NRS 445B.830.

~~6.1~~ 7. Fees paid to the Department pursuant to subsection ~~5.1~~ 6 must be accounted for in the Pollution Control Account created by NRS 445B.830.

Sec. 2. NRS 371.060 is hereby amended to read as follows:

371.060 1. Except as otherwise provided in subsection 2 and subsection 2 of NRS 371.040, 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 Initial Value
New	100 percent
1 year	95 85 percent
2 years	85 75 percent
3 years	75 65 percent
4 years	65 55 percent
5 years	55 45 percent
6 years	45 35 percent
7 years	35 25 percent
8 years	25 15 percent
9 years or more	15 5 percent

2. Except as otherwise provided in subsection 2 of NRS 371.040, 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 more must be depreciated by the Department for the purposes of the annual governmental services tax according to the following schedule:

Age	Percentage of Initial Value
New	100 percent
1 year	85 75 percent
2 years	69 59 percent
3 years	57 47 percent
4 years	47 37 percent
5 years	38 28 percent
6 years	33 23 percent
7 years	30 20 percent
8 years	27 17 percent
9 years	25 15 percent
10 years or more	23 13 percent

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

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

(b) On any other vehicle is ~~\$16~~ \$6.

4. For the purposes of this section, a vehicle shall be deemed a "new" vehicle if the vehicle has never been registered with the Department and has never been registered with the appropriate agency of any other state, the District of Columbia, any territory or possession of the United States or any foreign state, province or country.

Sec. 3. Notwithstanding the amendatory provisions of this act, a person who is the owner of a light commercial vehicle that bears valid "CLASSIC VEHICLE" license plates issued pursuant to NRS 482.3816 before July 1, 2015, may retain those plates until the current period of registration expires. Within 30 days after such current period of registration expires, the owner shall remove the plates from the light commercial vehicle and surrender them to the Department of Motor Vehicles.

Sec. 4. This act becomes effective on July 1, 2015.

