### Amendment No. 423

Assembly Amendment to Assembly Bill No. 326					(BDR 43-1052)
Proposed by: Assembly Committee on Transportation					
Amends:	Summary: No	Title: No	Preamble: No	Joint Sponsorship: No	Digest: Yes

ASSEMBLY	ACT	ION	Initial and Date	SENATE ACTION	ON 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) variations of <u>green bold underlining</u> is language proposed to be added in this amendment; (3) <u>red-strikethrough</u> is deleted language in the original bill; (4) <u>purple double strikethrough</u> is language proposed to be deleted in this amendment; (5) <u>orange double underlining</u> is deleted language in the original bill proposed to be retained in this amendment.

EMR/MSN



Date: 4/16/2015

A.B. No. 326—Revises provisions governing motor vehicle registration. (BDR 43-1052)



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### 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 <del>[omitted material]</del> 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:**

Under existing law, a resident of Nevada may obtain from the Department of Motor Vehicles a special license plate for any passenger car or light commercial vehicle inscribed with the words "CLASSIC VEHICLE" if the vehicle: (1) has a manufacturer's rated carrying capacity of 1 ton or less; (2) was manufactured at least 25 years before the application for the special license plate is submitted; and (3) contains only the original parts which were used to manufacture the vehicle or replacement parts that duplicate those original parts. (NRS 482.3816) Section 1 of this bill revises those requirements, allowing the issuance of such special license plates to a passenger car (thus excluding) or light commercial tychieles), and requiring that the owner provide proof satisfactory to the Department that the owner. (1) drives the passenger car solely for personal use and not more than 5,000 miles during an annual registration period; and (2) has another passenger car or motorcycle registered with the Department during the entire registration period of the passenger car for which the special license plates are sought.) vehicle manufactured before 1996. Existing law provides that a vehicle for which such a special license plate has been issued is exempt from standards for exhaust emissions, fuel evaporative emissions and visible emissions of smoke if the owner of the vehicle certifies to the Department that the vehicle was not driven more than 5,000 miles during the immediately preceding year. (NRS 445B.760)

5,000 miles during the immediately preceding year. (NRS 445B.760)

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

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

482.3816 1. Except as otherwise provided in NRS 482.2655, the Department may issue special license plates and registration certificates to residents of Nevada for any feet passenger car or light commercial vehicle:

- (a) Having fif the owner of the passenger car provides proof satisfactory to the Department upon initial registration that:
  - (a) The owner:

- (1) Drives the passenger car solely for personal use; and
- (2) Drove the passenger car not more than 5,000 miles during the immediately preceding year.
  - (b) The passenger ear:
    - (1) Has! a manufacturer's rated carrying capacity of 1 ton or less;
  - (b) Manufactured
- f(2) Was manufactured at least 25 years} before [the application is submitted to the Department;] 1996; and
  - (c) Containing
- [(3) Contains] only the original parts which were used to manufacture the vehicle or replacement parts that duplicate those original parts.
- f(c) The owner of the passenger car has another passenger car or motorcycle registered with the Department during the entire registration period of the passenger car for which the owner is seeking special license plates pursuant to this section.]
- 2. License plates issued pursuant to this section must be inscribed with the words "CLASSIC VEHICLE" and a number of characters, including numbers and letters, as determined necessary by the Director.
- 3. If, during a registration period, the holder of special plates issued pursuant to this section disposes of the <u>vehicle</u> *[passenger ear]* to which the plates are affixed, the holder shall retain the plates and:
- (a) Affix them to another <u>vehicle</u> *[passenger ear]* which meets the requirements of this section and report the change to the Department in accordance with the procedure set forth for other transfers; or
- (b) Within 30 days after removing the plates from the <u>vehicle</u>, *[passenger ear,]* return them to the Department.
- 4. [A passenger ear for which the Department has issued special license plates pursuant of subsection 1 must, upon renewal of the registration, provide proof satisfactory to the Department that the passenger ear still meets the requirements of paragraphs (a) and (c) of subsection 1. The Department shall verify the odometer reading of the passenger ear upon renewal to ensure the passenger ear meets the requirements of subparagraph 2 of paragraph (a) of subsection 1.
- 5.1 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. [6.] In addition to the fees required pursuant to subsection 4. [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

Percentage of

emission control compliance set forth in paragraph (c) of subsection 1 of NRS 445B.830.

**6. 17.1** Fees paid to the Department pursuant to subsection **5. 161** 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:

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Age	Initial Value
New	100 percent
5 years	[55] 45 percent
6 years	[45] 35 percent
7 years	
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	Initial Value
New	
1 year	
2 years	<del>[69]</del> <b>59</b> 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	

- 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"

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.] (Deleted by amendment.)

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