

SENATE BILL NO. 155—SENATORS GOICOECHEA,
GUSTAVSON AND SETTELMAYER

FEBRUARY 16, 2015

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions relating to farm vehicles and implements of husbandry. (BDR 32-707)

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 implements of husbandry; providing for the refund of certain taxes paid by a farmer or rancher on bulk purchases of special fuels; revising the definition of “implement of husbandry”; revising certain provisions relating to farm vehicles and implements of husbandry; revising certain provisions relating to the operation, towing or transportation of implements of husbandry on the highways of this State; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law authorizes a person who the Department of Motor Vehicles determines is a bona fide farmer or rancher to claim a refund of 80 percent of the taxes paid by the farmer or rancher on bulk purchases of motor vehicle fuel without the necessity of maintaining records of use pertaining to such motor vehicle fuel. (NRS 365.445) **Section 1** of this bill authorizes a farmer or rancher to claim a similar refund of taxes paid on bulk purchases of special fuel.

Under existing law, implements of husbandry, which are certain vehicles used for agricultural purposes and which may incidentally be operated on the highways of this State, are exempt from certain requirements concerning motor vehicle registration. (NRS 482.210) **Section 6** of this bill consolidates into the term “implement of husbandry” the vehicles and agricultural equipment variously described in existing law as “farm equipment,” “farm tractors” and “implements of husbandry.” **Section 6** also excludes from the definition of “implement of husbandry” certain vehicles, including: (1) farm vehicles; (2) truck tractors, motor trucks and vehicles designed for use on a controlled access highway; (3) vehicles used in the operation of a common motor carrier or contract motor carrier; (4) vehicles used for both personal purposes and agricultural purposes; (5) feed or



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water trucks used even incidentally for purposes other than agricultural purposes; and (6) vehicles registered for operation interstate. **Sections 2, 4 and 7-9** of this bill make conforming changes.

Section 5 of this bill revises provisions governing the operation, towing and transportation of implements of husbandry on the highways of this State to require, under certain circumstances, that a person who engages in such activity apply for and obtain from the Department a farm license plate and decal which must be displayed on the implement of husbandry. **Section 5** provides that, instead of a farm license plate, a reflective placard for slow-moving vehicles approved by the United States Department of Transportation may be displayed on certain implements of husbandry that are operated or transported on the highways of this State.

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

Section 1. Chapter 366 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Any person determined by the Department to be a bona fide farmer or rancher, not engaged in other activities which would distort his or her highway usage, may claim a refund only on the basis of 80 percent of his or her bulk purchases of special fuel, without the necessity of maintaining records of use.

2. Any farmer or rancher desiring to claim a refund under the provisions of this section must first secure a permit from the Department, and such a permit shall bind the permittee to file claims for refunds under the provisions of this section until a request has been made for a change of basis for filing, which request has been approved by the Department.

3. The provisions of this section do not exempt any person from any requirement to maintain records of use otherwise applicable to bulk purchases pursuant to any other state or federal law.

4. The Department may adopt such regulations as it determines necessary to carry out the purposes of this section, including, without limitation, any regulations relating to the determination of the amount of the refund available to a person who claims a refund pursuant to this section and who files a request for reimbursement pursuant to NRS 373.083.

5. For the purposes of this section, "bulk purchases" means purchases of more than 50 gallons of special fuel which are not placed directly into the tanks of motor vehicles.

Sec. 2. NRS 366.203 is hereby amended to read as follows:

366.203 1. Special fuel, other than compressed natural gas, liquefied petroleum gas or kerosene, which is exempt from the tax pursuant to subsection 3 or 4 of NRS 366.200 must be dyed before it is removed for distribution from a rack. The dye added to the



1 exempt special fuel must be of the color and concentration required
2 by the regulations adopted by the Secretary of the Treasury pursuant
3 to 26 U.S.C. § 4082.

4 2. Except as otherwise provided in subsections 3 and 4, a
5 person shall not operate or maintain on any highway in this State a
6 motor vehicle which contains dyed special fuel in the fuel tank of
7 that vehicle. A person who operates or maintains a motor vehicle in
8 violation of this subsection and the registered owner of the motor
9 vehicle are jointly and severally liable for any taxes, penalties and
10 interest payable to the Department.

11 3. A person who, pursuant to subsection 2, 3 or 4 of NRS
12 366.200, is exempt from the tax imposed by this chapter may
13 operate or maintain a motor vehicle on a highway in this State
14 which contains dyed special fuel in the fuel tank of that **motor**
15 vehicle.

16 4. A person may operate or maintain on a highway in this State
17 any special mobile equipment that is incidentally operated or moved
18 upon a highway or ~~[farm equipment]~~ **an implement of husbandry**
19 which contains dyed special fuel in the fuel tank of the special
20 mobile equipment or ~~[farm equipment.]~~ **implement of husbandry.**
21 As used in this subsection:

22 (a) ~~["Farm equipment" means any self-propelled machinery or~~
23 ~~motor vehicle that is designed solely for tilling soil or for~~
24 ~~cultivating, harvesting or transporting crops or other agricultural~~
25 ~~products and which is not required to be registered with the~~
26 ~~Department. The term includes a tractor, baler or swather, any~~
27 ~~implement used to retrieve hay, or any special mobile equipment~~
28 ~~that is used for farming purposes. The term does not include a truck-~~
29 ~~tractor or any other vehicle primarily used for hauling loads long~~
30 ~~distances over a public highway.~~

31 ~~—(b)—~~ "Highway" does not include a controlled-access highway as
32 defined in NRS 484A.060.

33 ~~[(c) "Truck tractor" has the meaning ascribed to it in~~
34 ~~NRS 482.130.~~

35 ~~—(d) "Vehicle" has the meaning ascribed to it in NRS 482.135.]~~

36 **(b) "Implement of husbandry" has the meaning ascribed to it**
37 **in NRS 484D.020.**

38 5. There is a rebuttable presumption that all special fuel which
39 is not dyed special fuel and which is sold or distributed in this State
40 is for the purpose of propelling a motor vehicle.

41 6. The Department shall, by regulation, define "incidentally
42 operated or moved upon a highway" for purposes of this section.

43 **Sec. 3.** NRS 482.036 is hereby amended to read as follows:

44 482.036 "Farm vehicle" means any vehicle or combination of
45 vehicles which is:



- 1 1. Controlled and operated by a farmer or rancher;
- 2 2. Used to transport ~~his or her own~~ livestock, agricultural
- 3 products, or ranch or farm machinery or supplies to or from a ranch
- 4 or farm; and

- 5 3. Not used in the operation of a common *motor carrier* or
- 6 contract *motor* carrier.

7 **Sec. 4.** NRS 482.210 is hereby amended to read as follows:

8 482.210 1. The provisions of this chapter requiring the

9 registration of certain vehicles do not apply to:

10 (a) Special mobile equipment.

11 (b) Implements of husbandry . ~~temporarily drawn, moved or~~

12 ~~otherwise propelled upon the highways.~~

13 (c) Any mobile home or commercial coach subject to the

14 provisions of chapter 489 of NRS.

15 (d) Electric bicycles.

16 (e) Golf carts which are:

17 (1) Traveling upon highways properly designated by the

18 appropriate city or county as permissible for the operation of golf

19 carts; and

20 (2) Operating pursuant to a permit issued pursuant to this

21 chapter.

22 (f) Mopeds.

23 (g) Towable tools or equipment as defined in NRS 484D.055.

24 (h) Any motorized conveyance for a wheelchair, whose operator

25 is a person with a disability who is unable to walk about.

26 2. For the purposes of this section, "motorized conveyance for

27 a wheelchair" means a vehicle which:

28 (a) Can carry a wheelchair;

29 (b) Is propelled by an engine which produces not more than 3

30 gross brake horsepower, has a displacement of not more than 50

31 cubic centimeters or produces not more than 2250 watts final

32 output;

33 (c) Is designed to travel on not more than three wheels; and

34 (d) Can reach a speed of not more than 30 miles per hour on a

35 flat surface with not more than a grade of 1 percent in any direction.

36 ➤ The term does not include a tractor.

37 **Sec. 5.** NRS 482.276 is hereby amended to read as follows:

38 482.276 Notwithstanding any provision of this chapter to the

39 contrary:

40 1. Any agricultural user who wishes ~~to obtain a license plate~~

41 ~~and decal~~ to operate ~~a farm tractor or self-propelled~~ or tow an

42 implement of husbandry *which is designed to operate at a speed of*

43 *25 miles per hour or more on the highways of this State, to operate*

44 *an implement of husbandry* on ~~the highways~~ *a highway* of this

45 State ~~may~~ *with a posted speed limit greater than 35 miles per*



hour or to transport a nonmotorized implement of husbandry on the highways of this State must submit an application to the Motor Carrier Division of the Department ~~and obtain from the Division a farm license plate and decal.~~ Each application must be made upon the appropriate form furnished by the Department. The application must include a nonrefundable fee of ~~[\$20.50]~~ \$20 plus the amount of the fee prescribed by NRS 482.268 and evidence satisfactory to the Department that the agricultural user is the holder of a policy of liability insurance which provides at least \$300,000 in coverage for bodily injury and property damage resulting from any single accident caused by the agricultural user while operating the ~~farm tractor or self-propelled~~ implement of husbandry ~~on the highways of this State.~~ As soon as practicable after receiving the application, fee and evidence of insurance, the Department shall issue the farm license plate and decal to the agricultural user to affix to the ~~farm tractor or self-propelled~~ implement of husbandry. A decal issued pursuant to this subsection expires on December 31 of the year in which the Department issues the decal. The farm license plate and decal are not transferable and must be surrendered or returned to the Department within 60 days after:

(a) A transfer of ownership or interest in the ~~farm tractor or self-propelled~~ implement of husbandry occurs; or

(b) The decal expires pursuant to this subsection and the agricultural user fails to submit an application for renewal pursuant to subsection 2.

2. An application for the renewal of a farm license plate and decal issued pursuant to subsection 1 must be made upon the appropriate form furnished by the Department. The application for renewal must include a nonrefundable fee of \$10 and evidence satisfactory to the Department that the agricultural user is the holder of a policy of liability insurance specified in subsection 1. As soon as practicable after receiving the application for renewal, fee and evidence of insurance, the Department shall issue a new decal to affix to the farm license plate. A decal issued pursuant to this subsection expires on December 31 of the year in which the Department issues the decal.

3. A farm license plate issued pursuant to subsection 1 must be displayed on the ~~farm tractor or self-propelled~~ implement of husbandry in such a manner that the license plate is easily visible from the rear of the ~~farm tractor or self-propelled~~ implement of husbandry. If the farm license plate is lost or destroyed, the Department may issue a replacement plate upon the payment of ~~a fee of 50 cents.~~ the fee prescribed by NRS 482.268. If the decal is lost or destroyed, the Department may, upon the payment of the fee



specified in subsection 2, issue a replacement decal for the ~~{farm tractor or self-propelled}~~ implement of husbandry.

4. *Any motorized implement of husbandry designed to operate at a speed of 25 miles per hour or less and which is operated on the highways of this State must display a farm license plate issued pursuant to subsection 1 or a reflective placard for slow-moving vehicles that is approved for such use by the United States Department of Transportation.*

5. *Any nonmotorized implement of husbandry transported on the highways of this State must be transported in combination with a properly registered motor vehicle or a motorized implement of husbandry which displays a farm license plate issued pursuant to subsection 1 or a reflective placard for slow-moving vehicles that is approved for such use by the United States Department of Transportation.*

6. *If an implement of husbandry displays a reflective placard for slow-moving vehicles as authorized by subsection 4 or 5, the placard must be displayed on the rear of the implement of husbandry as near as practicable to the center of the implement of husbandry, must be entirely visible in daylight and must be visible at night from all distances between 100 feet and 600 feet from the rear when directly in front of lawful upper-beam headlamps. The display of such a placard is in addition to any warning device otherwise required by chapters 484A to 484E, inclusive, of NRS, including, without limitation, any tail lamps, reflectors, flashing lights or warning flags. A placard displayed pursuant to this section must not be used as a clearance marker for wide equipment.*

7. Notwithstanding any provision of chapter 445B of NRS to the contrary, an agricultural user is not required to obtain a certificate of compliance or vehicle inspection report concerning the control of emissions from ~~{a farm tractor or self-propelled}~~ an implement of husbandry before obtaining a *farm* license plate and decal for or operating the ~~{farm tractor or self-propelled}~~ implement of husbandry pursuant to this section.

~~{5.}~~ 8. As used in this section ~~{, “agricultural”}~~ :

(a) *“Agricultural user”* means any person who owns or operates ~~{a farm tractor or self-propelled}~~ an implement of husbandry specified in subsection 1 for an agricultural use. As used in this subsection, “agricultural use” has the meaning ascribed to it in NRS 361A.030.

(b) *“Implement of husbandry”* has the meaning ascribed to it in NRS 484D.020.



1 **Sec. 6.** NRS 484D.020 is hereby amended to read as follows:
2 484D.020 1. "Implement of husbandry" means ~~every~~ *a*
3 vehicle *manufactured*, designed ~~and adapted~~ *or reconstructed*
4 exclusively for agricultural ~~h, horticultural or livestock-raising~~
5 operations ~~for lifting or carrying an implement of husbandry and~~
6 ~~in either case~~ *and primarily designed for off-highway use. An*
7 *implement of husbandry is* not subject to registration if used upon
8 the highways ~~of~~ *of this State.*

9 2. *The term includes:*

10 (a) *A farm tractor;*

11 (b) *A self-propelled application-type vehicle, including a*
12 *combine, self-propelled forage harvester or self-propelled fertilizer*
13 *application implement;*

14 (c) *A farm wagon, farm trailer or trailer adapted to tow or pull*
15 *another implement of husbandry;*

16 (d) *Any vehicle used by a farmer or rancher exclusively to feed*
17 *or water livestock; and*

18 (e) *Any other equipment substantially similar to the equipment*
19 *described in paragraphs (a) to (d), inclusive, and used to transport*
20 *agricultural products necessary for agricultural production.*

21 3. *The term does not include:*

22 (a) *A farm vehicle;*

23 (b) *A truck tractor, motor truck or any vehicle designed for use*
24 *on a controlled access highway;*

25 (c) *Any vehicle used in the operation of a common motor*
26 *carrier or contract motor carrier;*

27 (d) *Any vehicle used for both personal purposes and*
28 *agricultural purposes;*

29 (e) *Any feed or water truck used even incidentally for purposes*
30 *other than agricultural purposes; or*

31 (f) *Any vehicle which is registered for operation interstate*
32 *pursuant to chapter 706 of NRS.*

33 **Sec. 7.** NRS 484D.170 is hereby amended to read as follows:

34 484D.170 1. Every ~~farm tractor and every self-propelled unit~~
35 ~~of farm equipment or~~ implement of husbandry manufactured after
36 January 1, 1970, shall be equipped with vehicular hazard-warning
37 lamps of a type described in NRS 484D.205, visible from a distance
38 of not less than 1,000 feet to the front and rear in normal sunlight,
39 which shall be displayed whenever any such vehicle is operated
40 upon a highway.

41 2. Every ~~farm tractor and every self-propelled unit of~~
42 ~~farm equipment or~~ implement of husbandry manufactured after
43 January 1, 1970, shall at all times, and every other such vehicle
44 shall, during the times mentioned in NRS 484D.100, be equipped
45 with lamps and reflectors as follows:



(a) At least two headlamps meeting the requirements of NRS 484D.210.

(b) At least one red lamp visible when lighted from a distance of not less than 1,000 feet to the rear, mounted as far to the left of the center of the vehicle as practicable.

(c) At least two red reflectors visible from all distances within 600 feet to 100 feet to the rear when directly in front of lawful lower beams of headlamps.

3. Every combination of farm tractor and towed ~~farm equipment or~~ implement of husbandry shall at all times mentioned in NRS 484D.100 be equipped with lamps and reflectors as follows:

(a) The farm tractor shall be equipped as required in subsections 1 and 2.

(b) If the towed unit extends more than 4 feet to the rear of the tractor or obscures any lamp on the tractor, such unit shall be equipped on the rear with at least two red reflectors visible from all distances within 600 feet to 100 feet to the rear when directly in front of lawful lower beams of headlamps.

(c) If the towed unit extends more than 4 feet to the left of the centerline of the tractor, such unit shall be equipped on the front with an amber reflector visible from all distances within 600 feet to 100 feet to the front when directly in front of lawful beams of headlamps. Such reflector shall be so positioned as to indicate, as nearly as practicable, the extreme left projection of the towed unit.

4. The two red reflectors required by subsection 3 shall be so positioned as to show from the rear, as nearly as practicable, the extreme width of the vehicle or combination carrying them.

Sec. 8. NRS 484D.600 is hereby amended to read as follows:

484D.600 1. Except as otherwise provided in this section, a person shall not drive, move, stop or park any vehicle or combination of vehicles, and an owner shall not cause or knowingly permit any vehicle or combination of vehicles to be driven, moved, stopped or parked, on any highway if the vehicle or combination of vehicles exceeds in size or weight or gross loaded weight the maximum limitation specified by law for that size, weight and gross loaded weight unless the person or owner is authorized to drive, move, stop or park the vehicle or combination of vehicles by a special permit issued by the proper public authority.

2. If the Department of Transportation or a local law enforcement agency determines that an emergency exists, the Department or the local law enforcement agency may authorize a person to drive, move, stop or park a vehicle or combination of vehicles without obtaining a special permit pursuant to subsection 1. Such an authorization may be given orally and may, if requested by a local law enforcement agency or a public safety agency, include



1 driving or moving the vehicle or combination of vehicles to and
2 from the site of the emergency. If a person receives such an
3 authorization, the person shall, on the next business day after
4 receiving the authorization, obtain a special permit pursuant to
5 subsection 1.

6 3. This section does not apply to:

7 (a) Fire apparatus, highway machinery or snowplows
8 temporarily moved upon a highway.

9 (b) ~~{A farm tractor or other}~~ **An** implement of husbandry
10 temporarily moved upon a highway other than an interstate highway
11 or a controlled-access highway.

12 **Sec. 9.** NRS 706.071 is hereby amended to read as follows:

13 706.071 “Farm vehicle” means any vehicle or combination of
14 vehicles which is:

15 1. Controlled and operated by a farmer or rancher;

16 2. Used to transport ~~{the farmer’s or rancher’s own}~~ livestock,
17 agricultural products, or ranch or farm machinery or supplies to or
18 from a ranch or farm; and

19 3. Not used in the operation of a common **motor carrier** or
20 contract **motor** carrier.

21 **Sec. 10.** This act becomes effective:

22 1. Upon passage and approval for the purpose of adopting any
23 regulations and performing any other preparatory administrative
24 tasks necessary to carry out the provisions of this act; and

25 2. On January 1, 2016, for all other purposes.

