

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 20, 2015

Agency Submitting: Department of Motor Vehicles, Motor Carrier Division

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

Fiscal impact cannot be determined. However, the Department believes the fiscal impact will be minimal as the refund on special fuel will replace the use of dyed special fuel by farmers/ranchers on public roadways in Nevada. The Department currently has approximately 160 registered (bona fide) farmers eligible for refunds on Motor Fuel and anticipates the same persons will be eligible for special fuel refunds. Special fuel refunds proposed in Section 1 of this bill, will be offset by the tax paid at the time of purchase on the clear special fuel, in lieu of using dyed special fuel. Any special fuel claimed as "tax paid" and used in interstate operations under the International Fuel Tax Agreement (IFTA) will not be eligible for refund. Section 1, subsection 3 does 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, including participation in IFTA. All other sections of the bill have no fiscal impact.

Name Amy McKinney

Title Chief of Administration

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Wednesday, February 18, 2015

The agency's response appears reasonable.

Name Julia Teska

Title Director