

Amendment No. 160

Senate Amendment to Senate Bill No. 342(BDR 32-1116)

Proposed by: Senate Committee on Revenue and Economic Development

Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: No

Adoption of this amendment will MAINTAIN the 2/3s majority vote requirement for final passage of S.B. 342 (§ 6).

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			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 green bold underlining is language proposed to be added in this amendment; (3) ~~red-strikethrough~~ is deleted language in the original bill; (4) ~~purple double-strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

AAK/WLK



Date: 4/14/2017

S.B. No. 342—Revises provisions relating to the collection of certain taxes on passenger carriers. (BDR 32-1116)



SENATE BILL NO. 342—SENATOR FARLEY

MARCH 20, 2017

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions relating to the collection of certain taxes on passenger carriers. (BDR 32-1116)

FISCAL NOTE: Effect on Local Government: No.
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 taxation; revising provisions relating to the collection of the excise tax imposed upon the use of certain methods of connecting a passenger to a person who provides transportation services; imposing an excise tax on the connection between a contract motor carrier and a person or operator willing to transport a passenger; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law imposes an excise tax upon each connection by a transportation network company, common motor carrier of passengers or certificate holder of a passenger to a driver, person or operator or taxicab, respectively, to provide transportation to the passenger. (NRS 372B.140-372B.160) This bill requires each transportation network company, common motor carrier of passengers and certificate holder to collect the excise tax from a passenger or group of passengers at the time the passenger or passengers pay a fare. This bill also imposes a similar tax on contract motor carriers.

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

Section 1. ~~NRS 360.001 is hereby amended to read as follows:~~
~~360.001 As used in this title, except as otherwise provided in chapters 360A,~~
~~365, 366, 371 and 373 of NRS and unless the context requires otherwise:~~
~~1. "Department" means the Department of Taxation.~~
~~2. "Excise tax" means an indirect tax that a producer or seller~~
~~(a) Pays to the State; and~~
~~(b) May recover from or shift to a consumer or buyer.~~
~~3. "Executive Director" means the Executive Director of the Department of~~
~~Taxation.~~ **(Deleted by amendment.)**

1 **Sec. 2.** Chapter 372B of NRS is hereby amended by adding thereto a new
2 section to read as follows:

3 ***“Contract motor carrier” has the meaning ascribed to it in NRS 706.051.***

4 **Sec. 3.** NRS 372B.010 is hereby amended to read as follows:

5 372B.010 As used in this chapter, unless the context otherwise requires, the
6 words and terms defined in NRS 372B.020 to 372B.090, inclusive, *and section 2 of*
7 *this act* have the meanings ascribed to them in those sections.

8 **Sec. 4.** NRS 372B.070 is hereby amended to read as follows:

9 372B.070 “Taxpayer” means a:

10 1. Common motor carrier of passengers;

11 2. *Contract motor carrier;*

12 3. Taxicab; or

13 ~~4.~~ 4. Transportation network company.

14 **Sec. 5.** NRS 372B.140 is hereby amended to read as follows:

15 372B.140 1. In addition to any other fee or assessment imposed pursuant to
16 this chapter, an excise tax is hereby imposed on *a transportation network company*
17 *for* the use of a digital network or software application service of ~~the~~ *the*
18 transportation network company to connect a passenger to a driver for the purpose
19 of providing transportation services at the rate of 3 percent of the total fare charged
20 for transportation services, which must include, without limitation, all fees,
21 surcharges, technology fees, convenience charges for the use of a credit or debit
22 card and any other amount that is part of the fare. ~~The Department shall charge and~~
23 ~~collect from each transportation network company.~~ *Each transportation network*
24 *company shall collect the excise tax from each passenger at the time the*
25 *passenger pays a fare and remit* the excise tax imposed by this subsection ~~to the~~
26 *Department.*

27 2. The excise tax collected by the Department pursuant to subsection 1 must
28 be deposited with the State Treasurer in accordance with the provisions of NRS
29 372B.170.

30 **Sec. 6.** NRS 372B.150 is hereby amended to read as follows:

31 372B.150 1. Except as otherwise provided in subsection 2 and in addition to
32 any other fee or assessment imposed pursuant to this chapter, an excise tax is
33 hereby imposed on *a common motor carrier of passengers or contract motor*
34 *carrier for* the connection, whether by dispatch or other means, made ~~by a~~
35 *between the* common motor carrier of ~~a passenger to or~~ *passengers or contract*
36 *motor carrier and* a person or operator willing to transport ~~the~~ *a* passenger *or*
37 *group of passengers* at the rate of 3 percent of the total fare charged for the
38 transportation, which must include, without limitation, all fees, surcharges,
39 technology fees, convenience charges for the use of a credit or debit card and any
40 other amount that is part of the fare. ~~The Department shall charge and collect from~~
41 ~~each common motor carrier of passengers.~~ *Each common motor carrier of*
42 *passengers or contract motor carrier shall collect the excise tax from each*
43 *passenger at the time the passenger pays a fare and remit* the excise tax imposed
44 by this subsection ~~to the Department.~~

45 2. The provisions of subsection 1 do not apply to an airport transfer service ~~or~~
46 *, charter service by bus or special service provided by a common motor carrier of*
47 *passengers.* ~~for contract motor carrier.~~

48 3. The excise tax collected by the Department pursuant to subsection 1 must
49 be deposited with the State Treasurer in accordance with the provisions of NRS
50 372B.170.

51 4. As used in this section, “airport transfer service” means the transportation
52 of passengers and their baggage in the same vehicle, except by taxicab, for a per
53 capita charge between airports or between an airport and points and places in this

1 State. The term does not include charter services by bus, charter services by
2 limousine, scenic tours or special services.

3 **Sec. 7.** NRS 372B.160 is hereby amended to read as follows:

4 372B.160 1. Except as otherwise provided in subsection 2 and in addition to
5 any other fee or assessment imposed pursuant to this chapter, an excise tax is
6 hereby imposed on *a certificate holder for* the connection, whether by dispatch or
7 other means, made ~~by a~~ *between the* certificate holder ~~for a passenger to~~ *and* a
8 taxicab willing to transport ~~the~~ *a* passenger *or group of passengers* at the rate of 3
9 percent of the total fare charged for the transportation, which must include, without
10 limitation, all fees, surcharges, technology fees, convenience charges for the use of
11 a credit or debit card and any other amount that is part of the fare. ~~The Department~~
12 ~~shall charge and collect from each certificate holder~~ *Each certificate holder shall*
13 *collect the excise tax from each passenger at the time the passenger pays a fare*
14 *and remit the excise tax imposed by this subsection to the Department.*

15 2. The excise tax collected by the Department pursuant to subsection 1 must
16 be deposited with the State Treasurer in accordance with the provisions of NRS
17 372B.170.

18 **Sec. 8.** This act becomes effective on July 1, 2017.