

SENATE BILL NO. 546—COMMITTEE ON FINANCE

(ON BEHALF OF THE OFFICE OF FINANCE
IN THE OFFICE OF THE GOVERNOR)

MAY 14, 2019

Referred to Committee on Finance

SUMMARY—Revises provisions governing the collection of certain fuel taxes by the Department of Motor Vehicles. (BDR 32-1212)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Executive Budget.

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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 fuel taxes; revising provisions requiring the Department of Motor Vehicles to contract with certain counties for the collection of certain fuel taxes by the Department; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Under existing law, the Department of Motor Vehicles is required to contract
 2 with certain counties for the collection of certain fuel taxes by the Department on
 3 behalf of those counties. The Department is required to charge the counties, in
 4 accordance with the terms of the contract, for the Department's services incident to
 5 the administration and operation of the fuel tax collection. (NRS 373.070, 373.080)
 6 **Section 1** of this bill clarifies that the charge by the Department to the counties is a
 7 commission.

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

1 **Section 1.** NRS 373.080 is hereby amended to read as follows:
 2 373.080 ***1.*** All fuel taxes collected during any month by the
 3 Department pursuant to a contract with a county must be transmitted
 4 each month by the Department to the county and the Department
 5 shall, in accordance with the terms of the contract, charge the county



1 ~~[[for the Department's services specified in this section and in NRS~~
2 ~~373.070, except that in] a commission.~~

3 **2. In** the case of a fuel tax imposed pursuant to NRS 373.065,
4 373.066 or 373.0663, the ~~[charge]~~ *commission charged pursuant to*
5 *subsection 1* must not exceed 1 percent of the tax collected by the
6 Department.

7 **Sec. 2.** This act becomes effective on July 1, 2019.

