
ASSEMBLY BILL NO. 464—COMMITTEE ON WAYS AND MEANS

(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 25, 2013

Referred to Committee on Ways and Means

SUMMARY—Revises provisions relating to the tax on special fuel.
(BDR 32-1160)

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

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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 the tax on special fuel; authorizing the Department of Motor Vehicles to establish by regulation and collect a fee from certain licensed special fuel users for the issuance of the identifying device required by the International Fuel Tax Agreement; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 The Department of Motor Vehicles is a party to the International Fuel Tax
2 Agreement, a multistate agreement which facilitates the calculation and collection
3 of certain fuel taxes from interstate trucking companies and others who use special
4 fuel (primarily diesel fuel) in vehicles operated or intended to operate interstate.
5 (NRS 366.175) Under the Agreement, the state in which such vehicles are based for
6 the purposes of vehicle registration is required annually to issue certain decals for
7 display on each such vehicle. While the vehicle is being operated in Nevada, a
8 licensed special fuel user is required to display the decals, termed an “identifying
9 device” by the Nevada statute, on the exterior of the vehicle. (NRS 366.265)
10 This bill authorizes the Department to establish by regulation a fee for the
11 issuance of such an identifying device, in an amount not to exceed the estimated
12 administrative costs of issuing the device. If the Department establishes the fee and
13 issues such a device to a special fuel user whose vehicles are based in Nevada, this
14 bill requires the Department to charge and collect the fee from the special fuel user.



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

1 **Section 1.** NRS 366.265 is hereby amended to read as follows:
2 366.265 **1.** A special fuel user who is required to hold a
3 special fuel user's license pursuant to the provisions of this chapter
4 shall:
5 ~~1-1~~ **(a)** If the special fuel user uses special fuel in a motor
6 vehicle that is operated or intended to operate interstate:
7 ~~1(a)~~ **(1)** Obtain an identifying device issued pursuant to a
8 cooperative agreement entered into pursuant to NRS 366.175; and
9 ~~1(b)~~ **(2)** Conspicuously display that identifying device on the
10 exterior of the motor vehicle in such location as is required pursuant
11 to the cooperative agreement.
12 ~~1-2~~ **(b)** At any time the special fuel user is using special fuel in
13 this State, ensure that his or her license, or a reproduction of the
14 license that is authorized by the Department, is located in the motor
15 vehicle.
16 **2.** *The Department may establish by regulation a fee for the*
17 *issuance of the identifying device described in subsection 1, in an*
18 *amount not to exceed the estimated administrative costs of issuing*
19 *the device. If the Department establishes the fee and issues such a*
20 *device to a special fuel user, it shall charge and collect the fee*
21 *from the special fuel user.*
22 **Sec. 2.** This act becomes effective on July 1, 2013.

