

(Reprinted with amendments adopted on May 27, 2013)

FIRST REPRINT

A.B. 491

ASSEMBLY BILL NO. 491—COMMITTEE ON WAYS AND MEANS

(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 25, 2013

Referred to Committee on Ways and Means

SUMMARY—Temporarily revises various provisions relating to state financial administration. (BDR S-1162)

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 state financial administration; temporarily extending the allocation of a portion of the proceeds of the basic governmental services tax to the State General Fund; transferring certain commissions collected and penalties retained by the Department of Motor Vehicles with respect to the governmental services tax during Fiscal Year 2014-2015; temporarily increasing for Fiscal Year 2014-2015 the limitation on the percentage of the proceeds of certain fees and charges collected by the Department of Motor Vehicles that are authorized for the Department's costs of administration associated with the collection of those fees and charges; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 The State of Nevada imposes a governmental services tax for the privilege of  
 2 operating any vehicle upon the public highways of this State. (NRS 371.030) The  
 3 annual amount of the basic governmental services tax is 4 cents on each \$1 of  
 4 valuation of the vehicle, as determined by the Department of Motor Vehicles. (NRS  
 5 371.040) Existing law sets forth depreciation schedules for determining the amount  
 6 of the basic governmental services tax due each year for used vehicles and  
 7 establishes a minimum tax. (NRS 371.060) In 2009, the amount of the basic  
 8 governmental services tax due annually was increased for used vehicles by  
 9 reducing the amount of depreciation allowed and increasing the minimum tax. The  
 10 revenue from these increases in the basic governmental services tax were allocated  
 11 to the State General Fund until June 30, 2013, and then were required to be  
 12 deposited in the State Highway Fund thereafter. (Chapter 395, Statutes of Nevada



\* A B 4 9 1 R 1 \*



1                   7. Section 18 of this act expires by limitation on  
2                   June 30, ~~2013~~ 2015.

3           **Sec. 2.** The State Controller shall, as soon as practicable in  
4 Fiscal Year 2014-2015:

5           1. Notwithstanding the provisions of NRS 482.180, transfer the  
6 commissions collected by the Department of Motor Vehicles  
7 pursuant to subsection 6 of NRS 482.180 in an amount not to  
8 exceed \$20,813,716 in Fiscal Year 2014-2015 to the State General  
9 Fund for unrestricted State General Fund use.

10          2. Notwithstanding the provisions of NRS 371.140, transfer the  
11 penalties retained by the Department of Motor Vehicles pursuant to  
12 subsection 1 of NRS 371.140 in an amount not to exceed  
13 \$4,097,964 in Fiscal Year 2014-2015 to the State General Fund for  
14 unrestricted State General Fund use.

15          **Sec. 3.** Notwithstanding the provisions of NRS 408.235, the  
16 costs of administration of the Department of Motor Vehicles for  
17 Fiscal Year 2014-2015 for the collection of the proceeds for any  
18 license or registration fees and other charges with respect to the  
19 operation of any motor vehicle must be limited to a sum not to  
20 exceed 32 percent of the total proceeds so collected.

21          **Sec. 4.** 1. This section and section 1 of this act become  
22 effective upon passage and approval.

23          2. Sections 2 and 3 of this act become effective on July 1,  
24 2013.

