

MINUTES OF THE
MEETING OF THE SENATE COMMITTEE
ON TAXATION

SIXTY-FIRST SESSION
NEVADA STATE LEGISLATURE
March 31, 1981

The Senate Committee on Taxation was called to order by Chairman Keith Ashworth, at 5:40 p.m., Tuesday, March 31, 1981, in Room Number 213 of the Legislative Building, Carson City, Nevada. Exhibit A is the Meeting Agenda.

COMMITTEE MEMBERS PRESENT:

Senator Keith Ashworth, Chairman
Senator Norman D. Glaser, Vice Chairman
Senator Don Ashworth
Senator Virgil M. Getto
Senator James N. Kosinski
Senator William J. Raggio

COMMITTEE MEMBERS ABSENT:

Senator Floyd R. Lamb (Excused)

STAFF MEMBERS ABSENT:

Ed Shorr, Deputy Fiscal Analyst
Nancy C. Hayslip, Committee Secretary

SENATE BILL NO. 302

Chairman Keith Ashworth called for consideration of Senate Bill No. 302.

Senator Glaser moved to indefinitely postpone Senate Bill No. 302.

Senator Don Ashworth seconded the motion.

The motion carried.

Senate

Committee Meeting on Taxation
March 31, 1981

SENATE BILL NO. 300

Chairman Keith Ashworth stated he had asked Mr. Al Stone, Director of the Department of Transportation, to submit alternate figures. Senator Raggio stated this bill would levy the tax at the pump. The chairman stated the tax must be levied at the wholesale level. He asked for a philosophical discussion on the proposals for a fixed tax, a sliding tax, and a percentage tax.

SENATE BILL NO. 154

Senator Raggio stated a tax increase was definitely needed and a flat fee or incremental fee could be charged. The chairman stated Senate Bill No. 154 could be amended to include a flat fee. The chairman discussed the 12 year plan and recommended that the issue be given a two year test. It was discussed whether or not to "Sunset" the bill. It was agreed that this process would serve no purpose.

Senator Glaser stated he favored Senate Bill No. 154 but questioned whether the surveys should be made monthly or quarterly. It was questioned whether Senate Bill No. 154 would generate more revenue than was needed.

Senators Getto and Kosinski stated they would not vote for the incremental increase because a 17.5 cent tax was excessive and because they felt the legislature was allowing OPEC to set Nevada's tax rate. The committee agreed that the price of oil was directly related to the price of asphalt.

The committee discussed increasing the tax 5 cents which would bring up the tax rate to 11 cents. It was noted that an 11 cent tax was still a lower tax than any other state except Texas. The committee discussed whether to allow the people to vote on the increase or to allow the counties to levy the tax increase by ordinance. Senator Kosinski stated Clark County has never brought the issue to a vote of the people. The only counties that asked for a vote, Washoe County and Carson City, defeated the issue.

Senator Raggio stated the increase has failed at the polls in the past and there is a drastic need for the tax increase. The chairman asked whether the tax increase should be addressed in this bill. It was decided that a tax increase for Regional

Senate

Committee Meeting on Taxation
March 31, 1981

Transportation projects should be addressed in a separate bill.

SENATE BILL NO. 374

The chairman asked for consideration of Senate Bill No. 374.

Senator Glaser moved to indefinitely postpone Senate Bill No. 374.

Senator Don Ashworth seconded the motion.

The motion carried. (Senators Getto and Kosinski voted "No".)

SENATE BILL NO. 154 (Exhibit B)

Senator Norman Glaser moved to "Do Pass" and amend. (See Exhibit C for amendments.)

Senator Raggio seconded the motion.

The motion carried. (Senators Kosinski and Getto voted "No".)

SENATE BILL NO. 262 (Exhibit D)

Mr. Stone stated a 3 cent tax would generate \$2.1 million but would put a tremendous hardship on Nevada-based carriers. A 2.25 cent tax would be nearly a 100 percent increase for large out-of-state carriers and actually would help the Nevada-based interstate carriers. Fees are charged on an annual basis. These figures were taken from a 1973 survey. (See Exhibit E for the survey.)

The chairman asked for consideration on amendments to Senate Bill No. 262. (See Exhibit C for amendments.)

Senator Don Ashworth moved to "Do Pass" and amend Senate Bill No. 262.

Senator Glaser seconded the motion.

The motion carried.

Senate

Committee Meeting on Taxation
March 31, 1981

Senate Joint Resolution No. 15

Senator Don Ashworth moved that Senate Joint Resolution No. 15 be indefinitely postponed.

Senator Virgil Getto seconded the motion.

The motion carried.

SENATE BILL NO. 300

Senator Glaser moved to indefinitely postpone Senate Bill No. 300.

Senator Don Ashworth seconded the motion.

The motion carried.

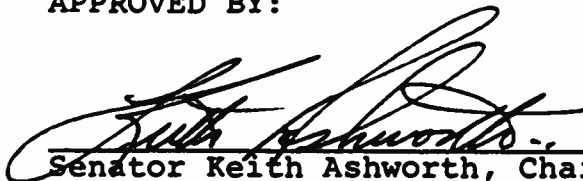
The chairman stated Senate Bill No. 162 would be held. He stated that the Department of Taxation furnished a list of all of the items that go into the General Fund. (See Exhibit F.) He appointed a subcommittee to review the General Fund report and make recommendations for a bill. Senator Don Ashworth was appointed chairman along with Senators Kosinski and Getto.

There being no further business, the meeting was adjourned at 6:30 p.m.

Respectfully submitted by:


Nancy C. Hayslip, Secretary

APPROVED BY:


Senator Keith Ashworth, Chairman

DATE: April 6, 1981

SENATE AGENDA

COMMITTEE MEETINGS

Committee on Taxation, Room 213.
Day Tuesday, Date March 31, Time 6 p.m.

Action on bills heard at previous meetings and put on hold.

Bill Draft Requests for possible committee introduction.

Discussion on General Fund fees.

..

S. B. 154

SENATE BILL NO. 154—COMMITTEE ON TRANSPORTATION

JANUARY 30, 1981

Referred to Committee on Transportation

SUMMARY—Increases and changes measure of tax on motor vehicle fuel and special fuel. (BDR 32-281)

**FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.**

EXPLANATION—Matter in italics is new; matter in brackets [] is material to be omitted.

AN ACT relating to taxes on fuel; providing for increases and changes in the measure of these taxes; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

1 SECTION 1. Chapter 365 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 and 3 of this act.
3 SEC. 2. *Every dealer shall:*
4 1. *Pay an excise tax on all motor vehicle fuel sold, distributed or*
5 *used, in the amount per gallon shown in column "A" opposite the price*
6 *range specified by the department for the month in which the fuel was*
7 *sold, shown in the schedule below:*
8 **AVERAGE PRICE** **EXCISE TAXES**
9 *If the Amount* **In Cents**
10 *of the price per* **Per Gallon**
11 *Gallon is Over* **But Not** **A** **B** **C** **D**
12 **\$0.80** **—** **\$0.90** **6.75** **5.06** **0.56** **1.13**
13 **0.90** **—** **1.00** **7.50** **5.63** **0.62** **1.25**
14 **1.00** **—** **1.10** **8.00** **6.00** **0.66** **1.34**
15 **1.10** **—** **1.20** **8.75** **6.56** **0.73** **1.46**
16 **1.20** **—** **1.30** **9.50** **7.13** **0.78** **1.59**
17 **1.30** **—** **1.40** **10.25** **7.69** **0.85** **1.72**
18 **1.40** **—** **1.50** **11.00** **8.25** **0.91** **1.84**
19 **1.50** **—** **1.60** **12.00** **9.00** **1.00** **2.00**
20 **1.60** **—** **1.70** **13.00** **9.75** **1.08** **2.17**
21 **1.70** **—** **1.80** **14.00** **10.50** **1.16** **2.34**
22 **1.80** **—** **1.90** **15.00** **11.25** **1.24** **2.51**
23 **1.90** **—** **2.00** **16.25** **12.19** **1.35** **2.72**
24 **2.00** **—** **2.10** **17.50** **13.13** **1.45** **2.92**
25 **2.10** **—** **2.20** **19.00** **14.25** **1.58** **3.17**
26 **2.20** **—** **2.30** **20.50** **15.38** **1.70** **3.42**

1 2. Account for this tax and pay it to the department. The depart-
2 ment shall deliver the tax to the state treasurer who shall furnish to the
3 dealer a receipt for the tax.

4 SEC. 3. 1. The department of transportation shall provide by regu-
5 lation for periodic surveys of the actual selling price of motor vehicle
6 fuel at retail outlets amounting to at least 60 percent in number of
7 outlets and volume of sales of the total for the state, and for the
8 weighting of these prices in such a way as to determine a representative
9 price of motor vehicle fuel for the state as a whole. The department of
10 transportation shall report this price whenever determined or revised to
11 the department of taxation.

12 2. The department of taxation shall specify the amount of the tax
13 which must be paid per gallon for each month based upon the determina-
14 tion of an average price by the department of taxation.

15 SEC. 4. NRS 365.170 is hereby amended to read as follows:

16 365.170 [1. In addition to any other taxes provided by law,
17 every] 1. Every dealer shall [, not later than the 25th day of each
18 calendar month:

19 (a) Render] render to the department a statement of all motor
20 vehicle fuel sold, distributed or used by him in the State of Nevada, as
21 well as all motor vehicle fuel sold, distributed or used in this state by
22 a purchaser thereof upon which sale, distribution or use the dealer has
23 assumed liability for the tax thereon under NRS 365.020, during the
24 preceding calendar month. [; and

25 (b) Pay an excise tax of 4.5 cents per gallon on all motor vehicle
26 fuel so sold, distributed or used, in the manner and within the time
27 prescribed in this chapter.]

28 2. The department for good cause may extend for not to exceed 30
29 days the time for making any report or return required under this
30 chapter. The extension may be granted at any time if:

31 (a) A request therefor has been filed with the department within or
32 [prior to] before the period for which the extension may be granted;
33 and

34 (b) A remittance of the estimated tax is made when due.

35 Any dealer to whom an extension is granted shall pay, in addition to
36 any delinquent tax due, interest at the rate of one-half of 1 percent per
37 month, or fraction thereof, from the date on which the tax would have
38 been due without the extension to the date of payment.

39 3. Any report, return remittance to cover a payment or claim for
40 credit or refund required by this chapter which is transmitted through the
41 United States mail shall be deemed filed or received by the department
42 on the date shown by the post office cancellation mark stamped upon the
43 envelope containing it, or on the date it was mailed if proof satisfactory
44 to the department establishes that [such] the document or remittance
45 was timely deposited in the United States mail properly addressed to the
46 department.

47 SEC. 5. NRS 365.200 is hereby amended to read as follows:

48 365.200 1. In addition to any other taxes provided for by this
49 chapter, every person who [shall use] uses any inflammable or com-
50 bustible liquid or other material other than motor vehicle fuel as defined

1 in NRS 365.060 to operate a motor vehicle on the highways of this state,
2 except special fuel as defined in NRS 366.060, shall pay an excise tax as
3 provided by [NRS 365.170, 365.180 and 365.190 for each gallon
4 thereof so used, and shall] *section 2 of this act*, render monthly state-
5 ments and make monthly payments at the times and in the manner
6 prescribed for dealers in this chapter.

7 2. Any owner or operator of a motor vehicle who [shall import]
8 imports motor vehicle fuel or other fuel or material, except special fuel
9 as defined in NRS 366.060, into this state, from another state or from
10 federal proprietary lands or reservations, in the fuel tank or tanks of any
11 [such] motor vehicle in a quantity exceeding 25 gallons, shall, upon
12 demand of the department or its duly authorized agent, pay to the
13 department on [such] the excess motor vehicle fuel the excise tax
14 required to be paid by dealers.

15 3. Nothing in this chapter shall be construed to require more than
16 one payment of any excise tax upon or in respect to the same fuel.

17 SEC. 6. NRS 365.430 is hereby amended to read as follows:

18 365.430 1. Except as otherwise provided in NRS 494.043, all
19 claims for refunds under this chapter [shall] *must* be paid from the com-
20 bined gas tax fund upon claims presented by the department, approved
21 by the state board of examiners, and allowed and paid as other claims
22 against the state are allowed and paid.

23 2. Any refunds to be made of the taxes provided for in [NRS 365.-
24 180 and 365.190 shall] *column C or column D of subsection 1 of sec-*
25 *tion 2 of this act must* be paid in the manner provided in this chapter and
26 deducted from the amount of any later payment to the county or counties
27 in which the taxes were collected.

28 SEC. 7. NRS 365.535 is hereby amended to read as follows:

29 365.535 1. It is declared to be the policy of the State of Nevada to
30 apply the motor vehicle fuel tax paid on fuel used in watercraft for
31 recreational purposes during each calendar year, which is hereby declared
32 to be not refundable to the consumer, for the improvement of boating
33 and other outdoor recreational facilities associated with boating and
34 for the payment of the costs incurred, in part, for the administration
35 and enforcement of the provisions of chapter 488 of NRS (Nevada Boat
36 Act).

37 2. The amount of excise taxes paid on all motor vehicle fuel used in
38 watercraft for recreational purposes must be determined annually by the
39 department by use of the following formula:

40 (a) Multiplying the total boats with motors registered the previous
41 calendar year, pursuant to provisions of chapter 488 of NRS, times
42 220.76 gallons average fuel purchased per boat; and

43 (b) Adding 566,771 gallons of fuel purchased by out-of-state boaters
44 as determined through a study conducted during 1969-1970 by the
45 division of agricultural and resource economics, Max C. Fleischmann
46 college of agriculture, University of Nevada, Reno; and

47 (c) Multiplying the total gallons determined by adding the total
48 obtained under paragraph (a) to the figure in paragraph (b) times [the
49 excise tax rates levied under the provisions of NRS 365.170 to 365.190,

SENATE BILL NO. 154 (cont'd)

— 4 —

1 inclusive,] *6 cents per gallon*, less the percentage of the [rate] tax
2 authorized to be deducted by the dealer pursuant to NRS 365.330.

3 3. The department of wildlife shall submit annually to the depart-
4 ment, on or before April 1, the number of boats with motors registered
5 in the previous calendar year. On or before June 1, the department,
6 using that data, shall compute the amount of excise taxes paid on all
7 motor vehicle fuel used in watercraft for recreational purposes based
8 on the formula set forth in subsection 2, and shall certify the apportion-
9 ment and distribution ratio as defined in subsection 4, in writing, to the
10 department of wildlife and to the division of state parks of the state
11 department of conservation and natural resources for the next fiscal
12 year.

13 4. In each fiscal year, the state treasurer shall, upon receipt of the
14 tax money from the department collected pursuant to the provisions of
15 [NRS 365.170 to 365.190, inclusive,] *section 2 of this act*, allocate the
16 remittances and deposits made pursuant to subsections 1 and 2, in
17 proportions directed by the legislature, to:

18 (a) The wildlife account in the state general fund. This money may
19 be expended only for the administration and enforcement of the pro-
20 visions of chapter 488 of NRS and for the improvement of boating
21 facilities and other outdoor recreational facilities associated with boating
22 on state-owned wildlife management areas. Any of this money declared
23 by the department of wildlife to be in excess of its immediate require-
24 ments for these purposes may be transferred to the credit of the parks
25 marina development fund for use by the division of state parks of the
26 state department of conservation and natural resources in accordance
27 with the provisions of paragraph (b).

28 (b) The parks marina development fund which is hereby created as
29 a special revenue fund for use by the division of state parks of the
30 state department of conservation and natural resources. All money so
31 deposited to the credit of the division of state parks may be expended
32 only as authorized by the legislature for the improvement of boating
33 facilities and other outdoor recreational facilities associated with boating.

34 5. Remittances and deposits required to be made by the state
35 treasurer pursuant to the provisions of subsection 4 may be made
36 quarterly or oftener if convenient to the state treasurer.

37 SEC. 8. NRS 365.540 is hereby amended to read as follows:

38 365.540 .1. The [money collected as] *amount per gallon* prescribed
39 by [NRS 365.170] *column B of subsection 1 of section 2 of this act*
40 and 365.185, after the remittances and deposits have first been made
41 pursuant to the provisions of NRS 365.535, [shall] *must* be placed to
42 the credit of the state highway fund by the state treasurer.

43 2. The [money collected as] *amounts per gallon* prescribed by
44 [NRS 365.180 and 365.190,] *column C and column D of subsection 1*
45 *of section 2 of this act*, after the remittances and deposits have first been
46 made pursuant to the provisions of NRS 365.535, [shall] *must* be allo-
47 cated by the department to the counties as prescribed in NRS 365.550
48 and 365.560.

49 3. The money collected as prescribed by NRS 365.200 [shall] *must*

1 be allocated by the department as prescribed by NRS 365.550 and
2 365.560.

3 SEC. 9. NRS 365.550 is hereby amended to read as follows:

4 365.550 1. The [receipts of the tax as levied in NRS 365.180]
5 *amount per gallon prescribed by column C of subsection 1 of section 2*
6 *of this act must be allocated monthly by the department to the counties*
7 *upon the following formula:*

- 8 (a) One-fourth in proportion to total area.
- 9 (b) One-fourth in proportion to population.
- 10 (c) One-fourth in proportion to road mileage and street mileage (non-
11 federal aid primary roads).
- 12 (d) One-fourth in proportion to vehicle miles of travel on roads (non-
13 federal aid primary roads).

14 2. The amount due to the counties under the formula must be
15 remitted monthly. The state controller shall draw his warrants payable to
16 the county treasurer of each of the several counties, and the state treas-
17 urer shall pay the warrants out of the proceeds of the tax [levied in
18 NRS 365.180.] *on motor vehicle fuel.*

19 3. Money received by the counties by reason of the provisions of
20 this section must be used exclusively for the service and redemption of
21 revenue bonds issued pursuant to chapter 373 of NRS, for the construc-
22 tion, maintenance and repair of county roads, and for the purchase of
23 equipment for that work, under the direction of the boards of county
24 commissioners of the several counties, and must not be used to defray
25 expenses of administration.

26 4. The formula computations must be made as of July 1 of each
27 year by the department, based on estimates which must be furnished by
28 the department of transportation. The determination so made by the
29 department is conclusive.

30 SEC. 10. NRS 365.560 is hereby amended to read as follows:

31 365.560 1. The [receipts of the tax as levied in NRS 365.190
32 shall] *amount per gallon prescribed by column D of subsection 1 of*
33 *section 2 of this act must be allocated monthly by the department to the*
34 *counties in which the tax payment originates.*

35 2. [Such receipts shall] *This amount must be apportioned between*
36 *the county, towns with town boards as organized under NRS 269.016 to*
37 *269.019, inclusive, and incorporated cities within the county from the*
38 *general road fund of the county in the same ratio as the assessed valua-*
39 *tion of property within the boundaries of such towns or incorporated*
40 *cities within the county bears to the total assessed valuation of property*
41 *within the county, including property within the towns or incorporated*
42 *cities.*

43 3. All [such] money so apportioned to a county [shall] *must be*
44 *expended by the county solely for the service and redemption of revenue*
45 *bonds issued pursuant to chapter 373 of NRS, for the construction, main-*
46 *tenance and repair of the public highways of the county and for the*
47 *purchase of equipment for such work, and [shall] must not be used to*
48 *defray the expenses of administration.*

49 4. All [such] money so apportioned to towns or incorporated cities
50 [shall] *must be expended only upon the streets, alleys and [public]*

1 highways of [such] the town or city, other than state highways, under
2 the direction and control of the governing body of the town or city.

3 Sec. 11. NRS 366.190 is hereby amended to read as follows:

4 366.190 A tax is hereby imposed [at the rate of 6 cents] in the
5 amount per gallon on the sale or use of special fuels [.] which equals the
6 amount in column A opposite the price range used during the month in
7 which the sale or use was made, for determining the tax on motor vehicle
8 fuel in subsection 1 of section 2 of this act.

9 Sec. 12. NRS 373.120 is hereby amended to read as follows:

10 373.120 1. No county motor vehicle fuel tax ordinance [shall]
11 may be repealed or amended or otherwise directly or indirectly modified
12 in such a manner as to impair adversely any outstanding bonds issued
13 hereunder or other obligations incurred hereunder, until all obligations
14 for which revenues from such ordinance have been pledged or other-
15 wise made payable from such revenues, pursuant to this chapter, have
16 been discharged in full, but the board may at any time dissolve the com-
17 mission and provide that no further obligations [shall] may be incurred
18 thereafter.

19 2. The faith of the State of Nevada is hereby pledged that this
20 chapter, [NRS 365.180 to 365.200, inclusive,] section 2 of this act
21 and NRS 365.200, and any law supplemental thereto, including without
22 limitation, provisions for the distribution to any county designated in
23 NRS 373.030 of the proceeds of the motor vehicle fuel taxes collected
24 thereunder, shall not be repealed nor amended or otherwise directly or
25 indirectly modified in such a manner as to impair adversely any out-
26 standing bonds issued hereunder or other obligations incurred here-
27 under, until all obligations for which any such tax proceeds have been
28 pledged or otherwise made payable from such tax proceeds, pursuant to
29 this chapter, have been discharged in full, but the State of Nevada
30 may at any time provide by act that no further obligations [shall] may
31 be incurred thereafter.

32 Sec. 13. NRS 373.130 is hereby amended to read as follows:

33 373.130. 1. [Funds] Money for the payment of the cost of a
34 project within the area embraced by the streets and highways plan
35 described in NRS 373.030 may be obtained by the issuance of revenue
36 bonds and other revenue securities as provided in subsection 2 of this
37 section, or, subject to any pledges, liens and other contractual limita-
38 tions made hereunder, may be obtained by direct distribution from the
39 regional street and highway fund, except to the extent any such use is
40 prevented by the provisions of NRS 373.150, or may be obtained both
41 by the issuance of such securities and by such direct distribution, as the
42 board may determine. [Funds] Money for street and highway con-
43 struction outside the area embraced by [such] the plan may be distri-
44 buted directly from the regional street and highway fund as provided
45 in NRS 373.150.

46 2. The board may, after the enactment of an ordinance as author-
47 ized by NRS 473.030, from time to time issue revenue bonds and other
48 revenues securities, on the behalf and in the name of the county:

49 (a) The total of all of which, issued and outstanding at any one
50 time, [shall] must not be in an amount requiring a total debt service

1 in excess of the estimated receipts to be derived from the tax imposed
2 pursuant to the provisions of NRS 373.030; and

3 (b) Which **[shall]** *must* not be general obligations of the county or
4 a charge on any real estate therein; but

5 (c) Which may be secured as to principal and interest by a pledge
6 authorized by this chapter of the receipts from the motor vehicle fuel
7 taxes herein designated, except such portion of such receipts as may be
8 required for the direct distributions authorized by NRS 373.150.

9 3. A county **[is authorized to]** *may* issue bonds without the neces-
10 sity of their being authorized at any election in such manner and with
11 such terms as herein provided.

12 4. Subject to the provisions of this chapter, for any project author-
13 ized therein the board of any county, as the board may determine from
14 time to time, may, on the behalf and in the name of the county, borrow
15 money, otherwise become obligated, and evidence such obligations by the
16 issuance of bonds and other county securities, and in connection with
17 such undertaking or such project, the board may otherwise proceed as
18 provided in the Local Government Securities Law, as from time to time
19 amended.

20 5. **[All such securities shall]** *These securities* constitute special
21 obligations payable from the net receipts of the motor vehicle fuel taxes
22 designated in this chapter except as otherwise provided in NRS 373.150,
23 and the pledge of revenues to secure **[the payment of such securities**
24 **shall be]** *their payment is limited to [such] these* net receipts.

25 6. Except for:

26 (a) Any notes or warrants which are funded with the proceeds of
27 interim debentures or bonds;

28 (b) Any interim debentures which are funded with the proceeds of
29 bonds;

30 (c) Any temporary bonds which are exchanged for definitive bonds;

31 (d) Any bonds which are reissued or which are refunded; and

32 (e) The use of any profit from any investment and reinvestment for
33 the payment of any bonds or other securities issued hereunder,

34 all bonds and other securities issued hereunder **[shall be]** *are* payable
35 solely from the proceeds of motor vehicle fuel taxes collected by or
36 remitted to the county pursuant to chapter 365 of NRS, as supplemented
37 by this chapter. Receipts of the taxes levied in **[NRS 365.180 and 365.-**
38 **190]** *section 2 of this act* and accounted for in the general road fund of
39 the county may be used by the county for the payment of securities issued
40 hereunder and may be pledged therefor. If during any period any securi-
41 ties payable from **[such]** *these* tax proceeds are outstanding, **[such tax**
42 **receipts shall]** *the tax receipts must* not be used directly for the construc-
43 tion, maintenance and repair of any streets, roads or other highways nor
44 for any purchase of equipment therefor, and the receipts **[of the tax**
45 **levied in NRS 365.190 shall]** *representing the amount specified in*
46 *column D of subsection 1 of section 2 of this act must* not be apportioned
47 pursuant to subsection 2 of NRS 365.560 unless, at any time such tax
48 receipts are so apportioned, provision has been duly made in a timely
49 manner for the payment of such outstanding securities as to the principal
50 of, any prior redemption premiums due in connection with, and the

SENATE BILL NO. 154 (cont'd)

— 8 —

1 interest on the securities as the same become due, as provided in the
2 securities, the ordinance authorizing their issuance, and any other instru-
3 ment appertaining to the securities.

4 7. The ordinance authorizing the issuance of any bond or other
5 revenue security hereunder [~~shall~~] *must* describe the purpose for which
6 it is issued at least in general terms and may describe the purpose in
7 detail. Nothing herein contained shall be construed as requiring the pur-
8 pose so stated to be set forth in the detail in which the project approved
9 by the commission pursuant to subsection 2 of NRS 373.140 is stated,
10 nor as preventing the modification by the board of details as to the pur-
11 pose stated in the ordinance authorizing the issuance of any bond or
12 other security after its issuance, subject to such approval by the com-
13 mission of the project as so modified.

14 SEC. 14. NRS 365.180 and 365.190 are hereby repealed.

Amendments
Senate Taxation
3/31/81 meeting

S.B. 154 amend & do pass

Section 2, P. 2 - delete lines 1-3

Section 3, P. 2 -

line 5 delete "periodic" & insert quarterly

line 13 delete "month" & insert quarter

Section 11, P. 6 -

line 6 delete "month" & insert quarter

S.B. 262 amend & do pass

Section 7, P. 4 -

line 15 delete "3 cents" & insert 2.25 cents

Section 8, P. 5 -

line 15 delete "is \$40 for" & insert is \$30 for

line 17 delete "77,000 pounds" & insert 80,000 pound

**SENATE BILL-NO. 262—COMMITTEE ON
TRANSPORTATION**

FEBRUARY 18, 1981

Referred to Committee on Transportation

SUMMARY—Increases certain fees for registering and licensing motor vehicles. (BDR 43-785)

**FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.**

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT relating to motor vehicles; increasing certain fees for registration and licensing; increasing the penalty for delinquent registration; setting a flat rate per mile for certain carriers; and providing other matters properly relating thereto.

***The People of the State of Nevada, represented in Senate and Assembly,
do enact as follows:***

- 1 **SECTION 1. NRS 482.429 is hereby amended to read as follows:**
2 **482.429 For its services under this chapter, the department shall**
3 **charge and collect a fee of [\$2] \$5 for each certificate of title issued.**
4 **SEC. 2. NRS 482.480 is hereby amended to read as follows:**
5 **482.480 There must be paid to the department for the registration or**
6 **transfer of registration of motor vehicles, trailers and semitrailers, fees**
7 **according to the following schedule:**
8 **1. For each stock passenger car [, but] and each reconstructed or**
9 **specially constructed passenger car, regardless of weight or number of**
10 **passenger capacity, a registration fee of [\$5.50.] \$12.**
11 **2. For every motorcycle, the sum of [\$3.50.] \$12.**
12 **3. For every bus or motortruck having an unladen weight of 3,500**
13 **pounds or less, as shown by a public weighmaster's certificate, a registra-**
14 **tion fee of [\$9.] \$12.**
15 **4. For every trailer or semitrailer having an unladen weight of**
16 **1,000 pounds or less, a flat registration fee of [\$2.50.] \$6. For every**
17 **trailer having an unladen weight of more than 1,000 pounds, but not**
18 **more than 3,500 pounds, a flat registration fee of [\$5.50.] \$9. For**
19 **every trailer or semitrailer having an unladen weight of more than**
20 **3,500 pounds and less than 4,000 pounds, fees according to the follow-**
21 **ing schedule:**

SENATE BILL NO. 262 (cont'd)

1	3,501 to and including 3,549 pounds.....	[\$8]	\$12
2	3,550 to and including 3,649 pounds.....	[10]	14
3	3,650 to and including 3,749 pounds.....	[12]	16
4	3,750 to and including 3,849 pounds.....	[14]	18
5	3,850 to and including 3,949 pounds.....	[16]	20
6	3,950 to and including 3,999 pounds.....	[18]	22

7 5. For every bus or motortruck having an unladen weight of more
 8 than 3,500 pounds and less than [5,050] 5,000 pounds, fees according
 9 to the following schedule:

10	3,501 to and including 3,549 pounds.....	[\$10]	\$14
11	3,550 to and including 3,649 pounds.....	[12]	16
12	3,650 to and including 3,749 pounds.....	[14]	18
13	3,750 to and including 3,849 pounds.....	[16]	20
14	3,850 to and including 3,949 pounds.....	[18]	22
15	3,950 to and including 3,999 pounds.....	[20]	24
16	4,000 to and including [5,049] 4,999 pounds.....	[25]	27

17 6. For every trailer or semitrailer having an unladen weight of
 18 4,000 pounds or more, except mobile homes, and for every bus or
 19 motortruck having an unladen weight of [5,050] 5,000 pounds or
 20 more, [50] 60 cents per 100 pounds, or major fraction thereof, of
 21 unladen weight as shown by a public weighmaster's certificate. At the
 22 time of weighing, each vehicle must have in place each accessory and
 23 appliance belonging to and used on the vehicle in the transportation of
 24 property. Whenever a camper is attached to a motortruck, the camper
 25 shall be considered as a load and the fees imposed by this section upon
 26 the motortruck must be based on the unladen weight of the motor-
 27 truck, exclusive of the camper.

28 7. Except as provided in subsection 8, for each transfer of registra-
 29 tion the fee is [\$2.] \$5.

30 8. The fee for transfer of a registration to any motor vehicle enumer-
 31 ated in subsection 6 is [\$2] \$5 plus the excess, if any, of the fee which
 32 would have been payable for an original registration of the vehicle over
 33 the fee paid for registration of the vehicle from which the registration is
 34 transferred.

35 9. For every motor vehicle there is an additional fee of \$3 for each
 36 registration, which must be accounted for in the highway patrol special
 37 fund which is hereby created as a special revenue fund and must be
 38 used only for the purposes specified in NRS 481.145.

39 10. For every travel trailer, the registration fee [shall be \$5.50.]
 40 is \$12.

41 SEC. 3. NRS 482.490 is hereby amended to read as follows:

42 482.490 [There shall be paid to the department for each] Each
 43 person applying for a manufacturer, dealer or rebuilder license plate,
 44 or pair of plates [,] must pay at the time of application, in lieu of any
 45 other fees specified in this chapter, [fees] a fee according to the fol-
 46 lowing schedule: [,] which fees shall be paid at the time application is
 47 made for such plates:]

1	For each plate or pair of plates for [motor vehicles, includ-	
2	ing motorcycles] a motor vehicle, including a motor-	
3	cycle.....	[\$5.50] \$12
4	For plates for [trailers and semitrailers] a trailer or semi-	
5	trailer.....	[5.50] 12

6 SEC. 4. NRS 482.500 is hereby amended to read as follows:
 7 482.500 1. Except as provided in subsection 2, whenever upon
 8 application any duplicate or substitute certificate of registration or
 9 ownership, decal or number plate is issued, [upon application,] the fol-
 10 lowing fees [shall] must be paid:

11	For a certificate of registration or ownership.....	[\$2.00] \$5
12	For every substitute number plate.....	[2.00] 5
13	For every duplicate number plate.....	[7.50] 10
14	For every decal (license plate sticker or tab).....	[1.00] 5

15 2. A fee of [\$2 shall] \$5 must be paid for a duplicate plate of
 16 a special plate issued pursuant to NRS 482.3667, 482.375, 482.376 or
 17 482.380. A fee [shall] must not be charged for a duplicate plate or
 18 plates issued under NRS 482.368, 482.370, 482.373 or 482.374.

19 3. The fee which is paid for a duplicate number plate [shall] must
 20 be deposited [to] with the state treasurer for credit to the motor vehicle
 21 fund and allocated to the department to defray the costs of duplicating
 22 the plate.

23 SEC. 5. NRS 482.515 is hereby amended to read as follows:
 24 482.515 1. Whenever a person operates any vehicle [is operated]
 25 upon the public highways of this state without [there] having [been]
 26 paid therefor the registration or transfer fee required by this chapter,
 27 [such] the required fee shall be deemed delinquent.

28 2. If such a registration fee is not paid by the end of the last registra-
 29 tion month of the preceding registration period, a penalty of [\$3 shall]
 30 \$6 must be added thereto. If [such] the delinquency continues, and if
 31 the person liable for [such] the fee has knowledge of the delinquency,
 32 a penalty of [\$3 shall] \$6 must be added for each month during which
 33 the delinquency continues, unless the vehicle has not been operated on
 34 the highways since the expiration of the prior registration. Evidence of
 35 nonoperation of a vehicle [shall] must be furnished by an affidavit
 36 executed by a person having knowledge of the fact. The affidavit [shall]
 37 must accompany the application for renewal of registration.

38 3. If the transferee of a vehicle, required to be registered under
 39 the provisions of NRS 482.205, has not registered the vehicle within
 40 10 days after the transfer, a penalty of [\$3 shall] \$6 must be added to
 41 the registration fee. The provisions of this section do not apply to
 42 vehicles which come within the provisions of NRS 706.801 to 706.861,
 43 inclusive.

44 SEC. 6. NRS 371.140 is hereby amended to read as follows:
 45 371.140 1. If the privilege tax is not paid within 30 days after it
 46 becomes delinquent, a penalty equal to 10 percent of the tax, but not
 47 less than [\$3, shall] \$6, must be added thereto and [be] collected
 48 therewith, but, if the annual registration of a vehicle is being renewed,
 49 the penalty [shall] must be added to any payment made on or after

1 the 31st day of the registration year, unless the vehicle has not been
2 operated on the highways since the expiration of the prior registration.
3 The department may retain any penalty so collected.

4 2. Evidence of nonoperation of a vehicle [shall] *must* be made by
5 an affidavit executed by a person having knowledge of the fact. The affi-
6 davit [shall] *must* accompany the application for renewal of registration.

7 SEC. 7. NRS 706.516 is hereby amended to read as follows:

8 706.516 1. In lieu of the license fees set forth in NRS 706.506, the
9 department may, when it is satisfied that adequate records are or will be
10 maintained by the applicant or that the applicant has a history of com-
11 pliance with the provisions of this chapter, authorize any common, con-
12 tract or private carrier who operates vehicles across the boundaries of the
13 state, to pay a mileage fee upon all mileage traveled by motor vehicle
14 within the State of Nevada in the statutory licensing period at [the fol-
15 lowing per-mile fees for total miles] *a rate of 3 cents per mile traveled in*
16 *that period.* [:

17 For the first 75,000 miles of travel, per mile..... 2.5 cents

18 From 75,001 to 250,000 miles of travel, per mile..... 2.0 cents

19 From 250,001 miles to 1,000,000 miles of travel,
20 per mile..... 1.5 cents

21 From 1,000,001 to 2,000,000 miles of travel, per mile.... 1.25 cents

22 For all miles in excess of 2,000,000, per mile..... 1.0 cent]

23 Motor vehicles of 5,000 pounds or less, unladen weight [shall] *do not*
24 *have this option.*

25 2. [In order to qualify under this section, each such carrier shall:

26 (a) Annually file an application with the department declaring the
27 total mileage operated by such vehicles in all states and in this state dur-
28 ing the preceding statutory licensing period and describing and identify-
29 ing each such vehicle to be operated in this state during the ensuing
30 license year; and

31 (b) Annually make a minimum advance deposit not less than \$120
32 nor more than an amount obtained by applying the proportion of in-state
33 motor vehicle miles to total motor vehicle miles as reported in the state-
34 ment to the fees which would otherwise be required for licensing all such
35 motor vehicles or fleets of motor vehicles. This amount shall be entered
36 to the credit of each person so qualifying under this section and shall be
37 applied against amounts which may become due under the schedule of
38 fees set forth in subsection 1. The minimum advance deposit for an initial
39 application filed after the beginning of the calendar year shall be reduced
40 by one-twelfth for each month which has elapsed since the beginning of
41 the calendar year. The advance deposit shall be considered the minimum
42 amount due under this section and shall not be subject to refund or
43 credited for any subsequent license period or for any other purpose.
44 Advance deposit shall not be required on supplemental applications.

45 3.] In addition to the [fees] *fee* per mile set forth in subsection 1,
46 [there shall be assessed an annual nonrefundable] *each applicant must*
47 *pay to the department an administrative fee of [\$5] \$7 for each motor*
48 *vehicle qualified to operate in Nevada under this section. [for which*
49 *fee there shall be issued an identifying device.] The fee is nonrefundable.*
50 *The department shall issue an identifying device for each such vehicle.*

SENATE BILL NO. 262 (cont'd)

— 5 —

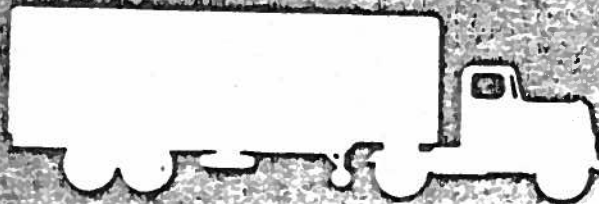
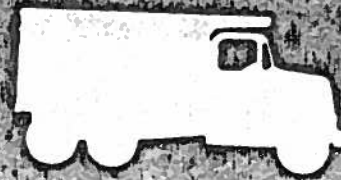
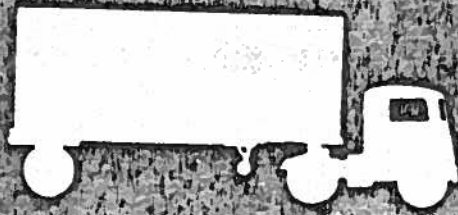
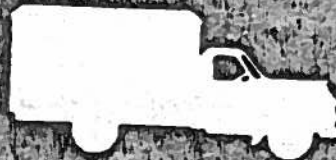
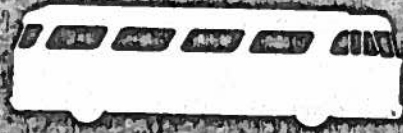
1 **SEC. 8. NRS 706.531 is hereby amended to read as follows:**
2 **706.531** 1. After the department of transportation has approved
3 an application for a permit under the provisions of subsection 4 of NRS
4 484.739, and prior to issuance, the department shall issue special identi-
5 fying devices for vehicle combinations to be operated under the permit,
6 which must be carried and displayed on any vehicle combination operat-
7 ing under the permit in such manner as the department determines. The
8 devices issued may be transferred from one vehicle combination to
9 another, under such conditions as the department may by regulation
10 prescribe, but must not be transferred from one person or operator to
11 another without prior approval of the department of transportation.
12 **[Such]** The devices may be used only on motor vehicles regularly
13 licensed under the provisions of NRS 706.506 or 706.516.
14 2. The annual fee for each **[vehicle combination]** identifying device
15 or **[devices]** is \$20 *set of devices for a vehicle combination is \$40* for
16 each 1,000 pounds or fraction thereof of gross vehicle combination
17 weight in excess of 77,000 pounds. **[, which]** The fee must be reduced
18 one-twelfth for each month that has elapsed since the beginning of each
19 calendar year, rounded to the nearest dollar, but must not be less than
20 \$50. The fee must be paid in addition to all other fees required under
21 the provisions of this chapter.
22 3. Any person operating a vehicle combination licensed pursuant
23 to the provisions of subsection 2, who is apprehended operating a
24 vehicle combination in excess of the gross vehicle load for which the fee
25 in subsection 2 has been paid is, in addition to all other penalties pro-
26 vided by law, liable for the difference between the fee for the load being
27 carried and the fee paid, for the full licensing period.
28 4. Any person apprehended operating a vehicle combination without
29 having complied with the provisions of NRS 484.739 and this section
30 is, in addition to all other penalties provided by law, liable for the pay-
31 ment of the fee which would be due under the provisions of subsection
32 2 for the balance of the calendar year for the gross load being carried
33 at the time of apprehension.

⊙

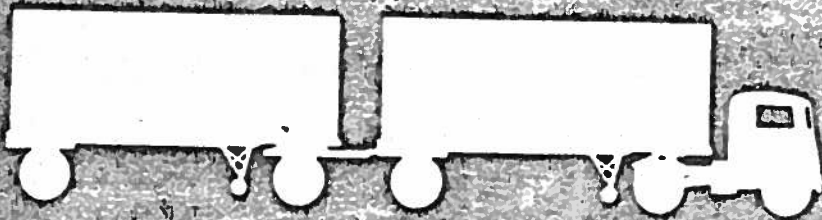
ROAD USER AND PROPERTY TAXES

ON SELECTED MOTOR VEHICLES

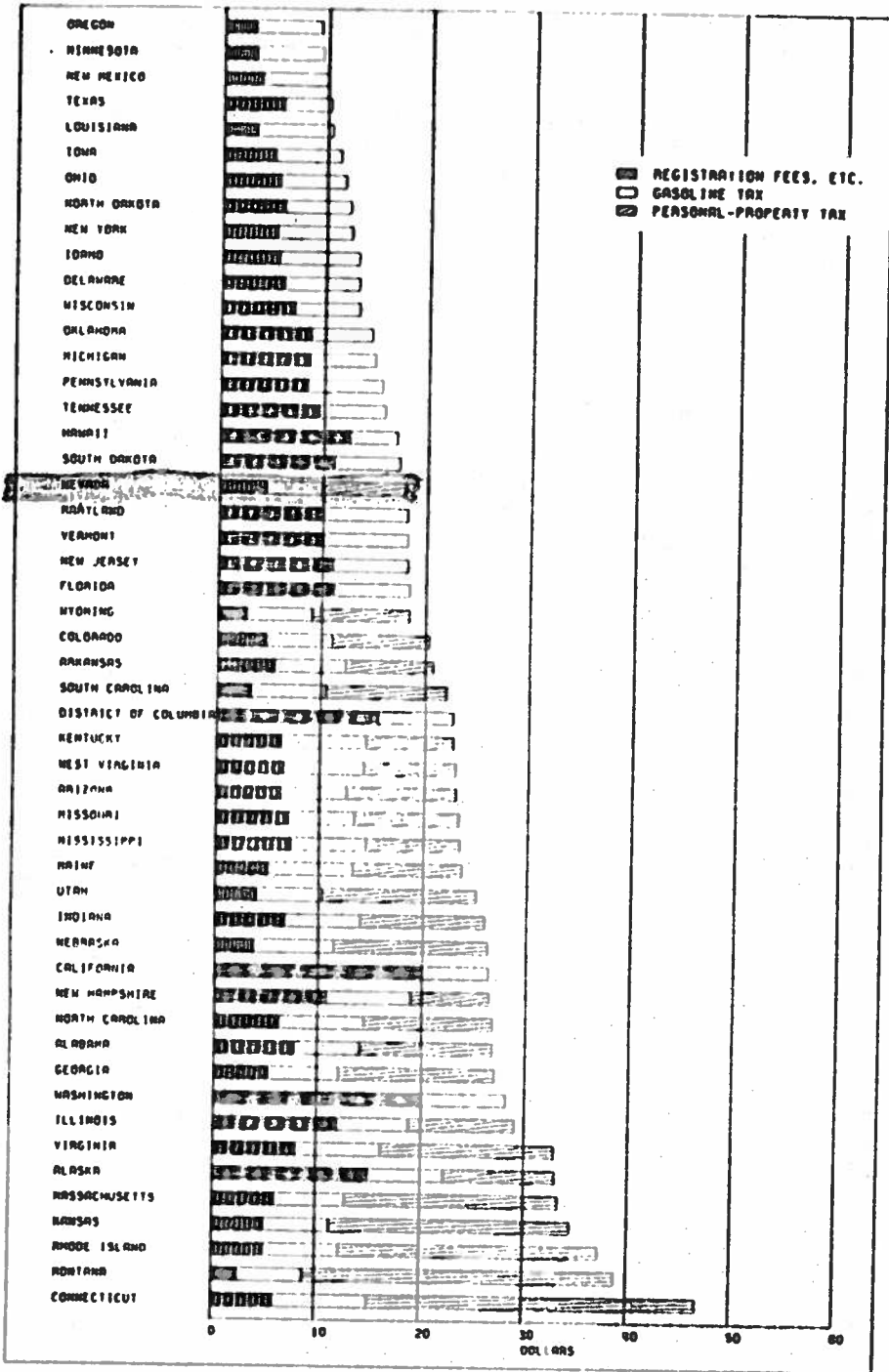
EXHIBIT B



1973



STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

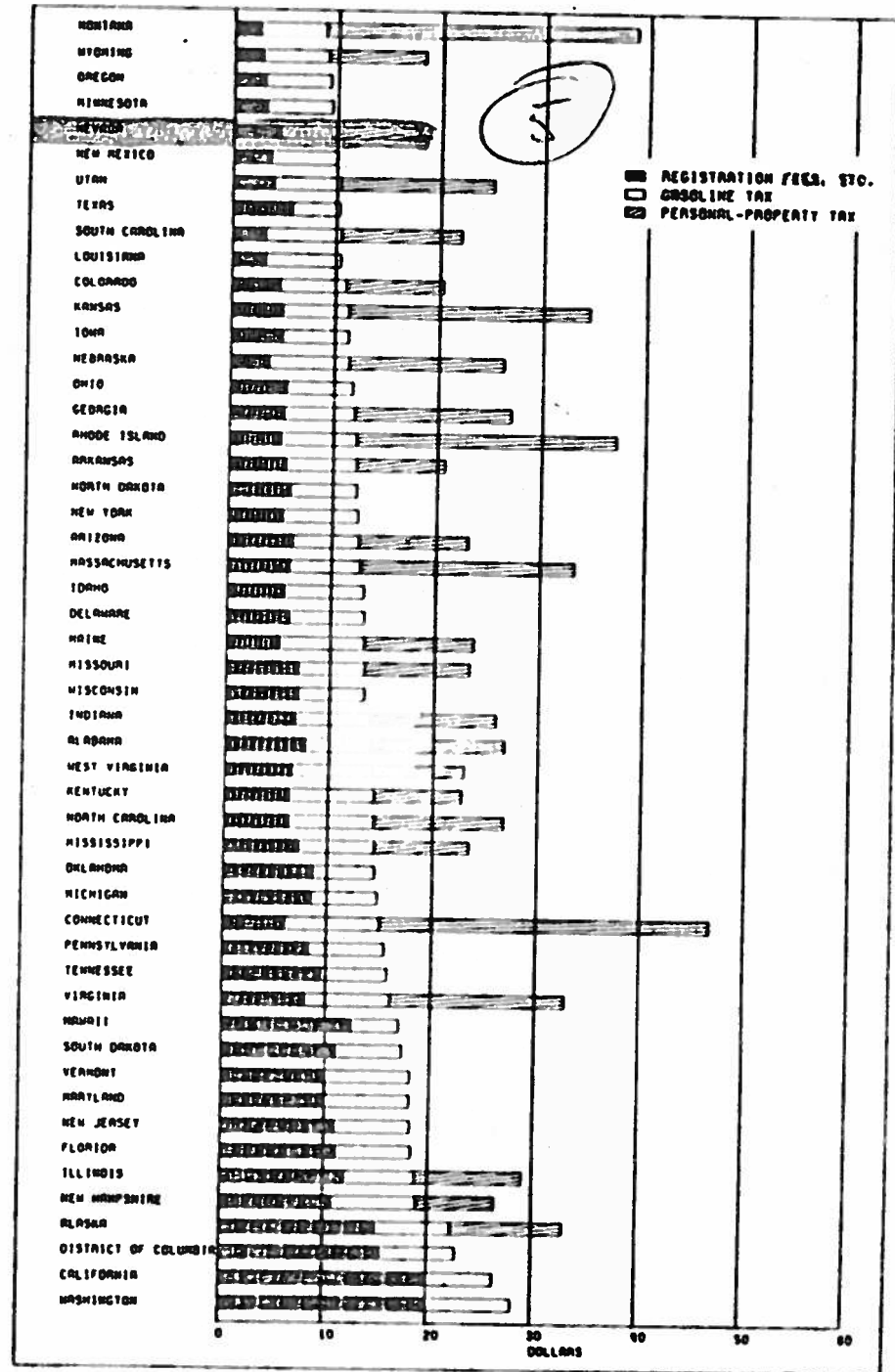
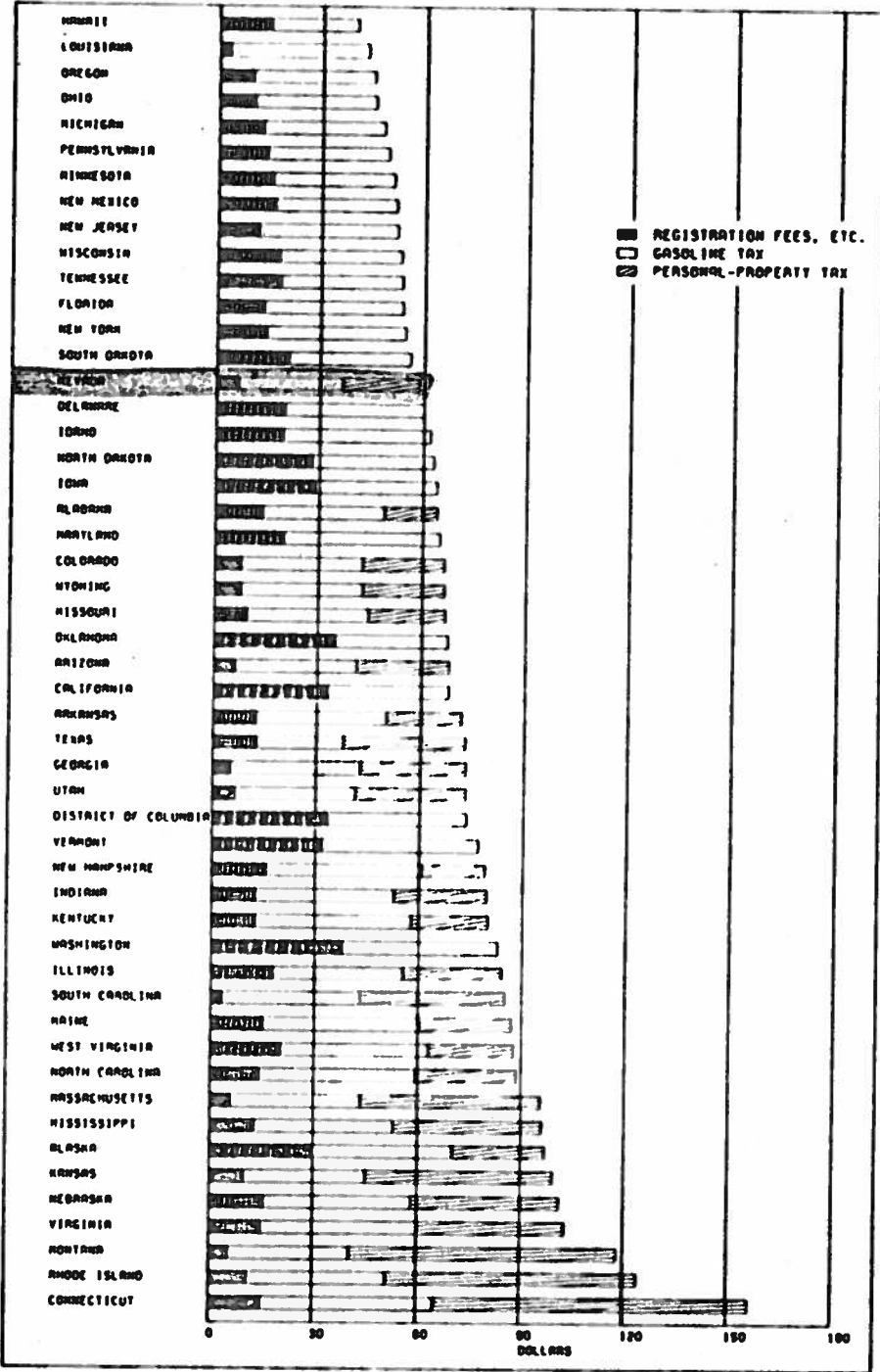


Figure 11 - State road user and personal property taxes

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

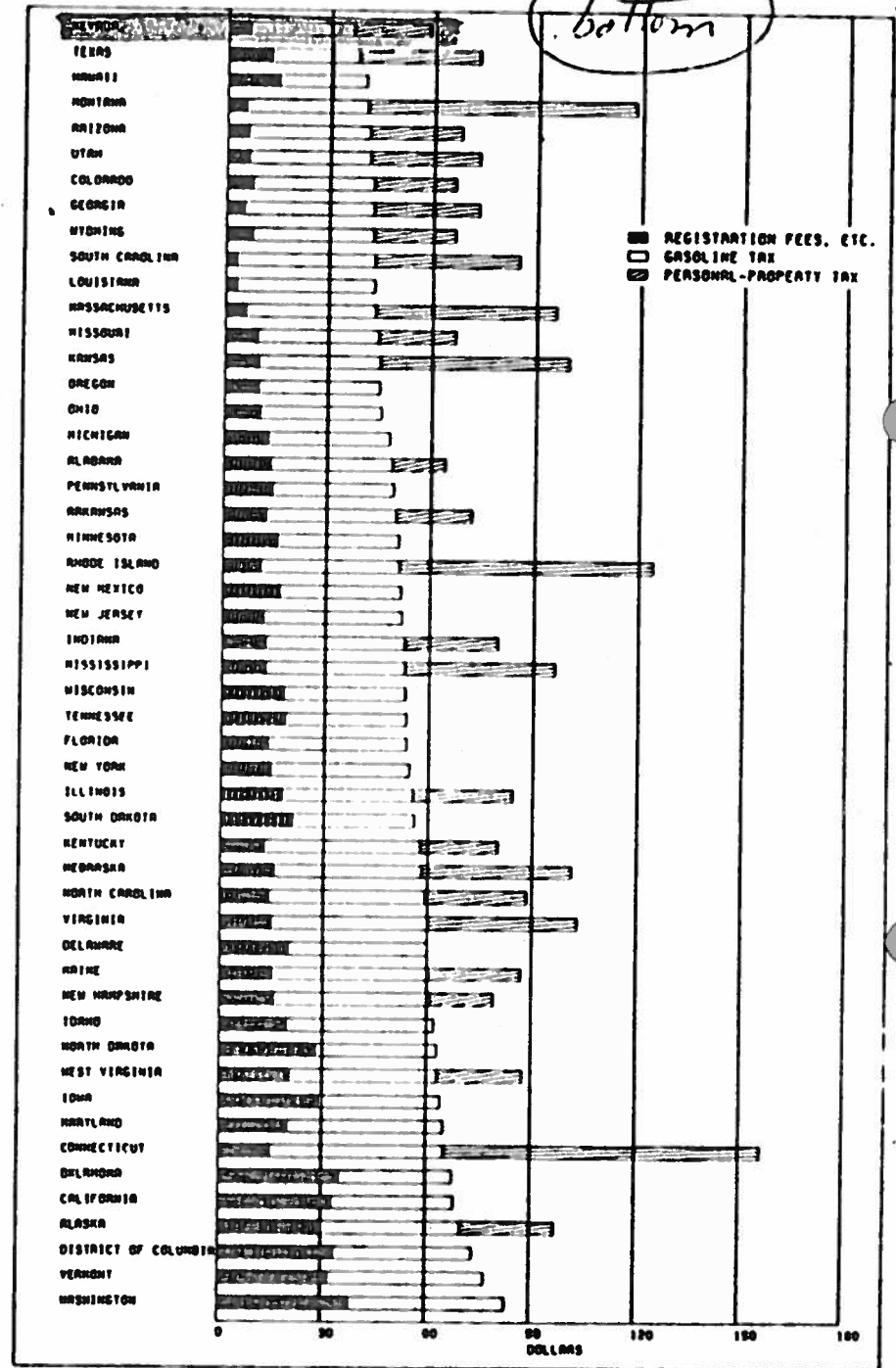
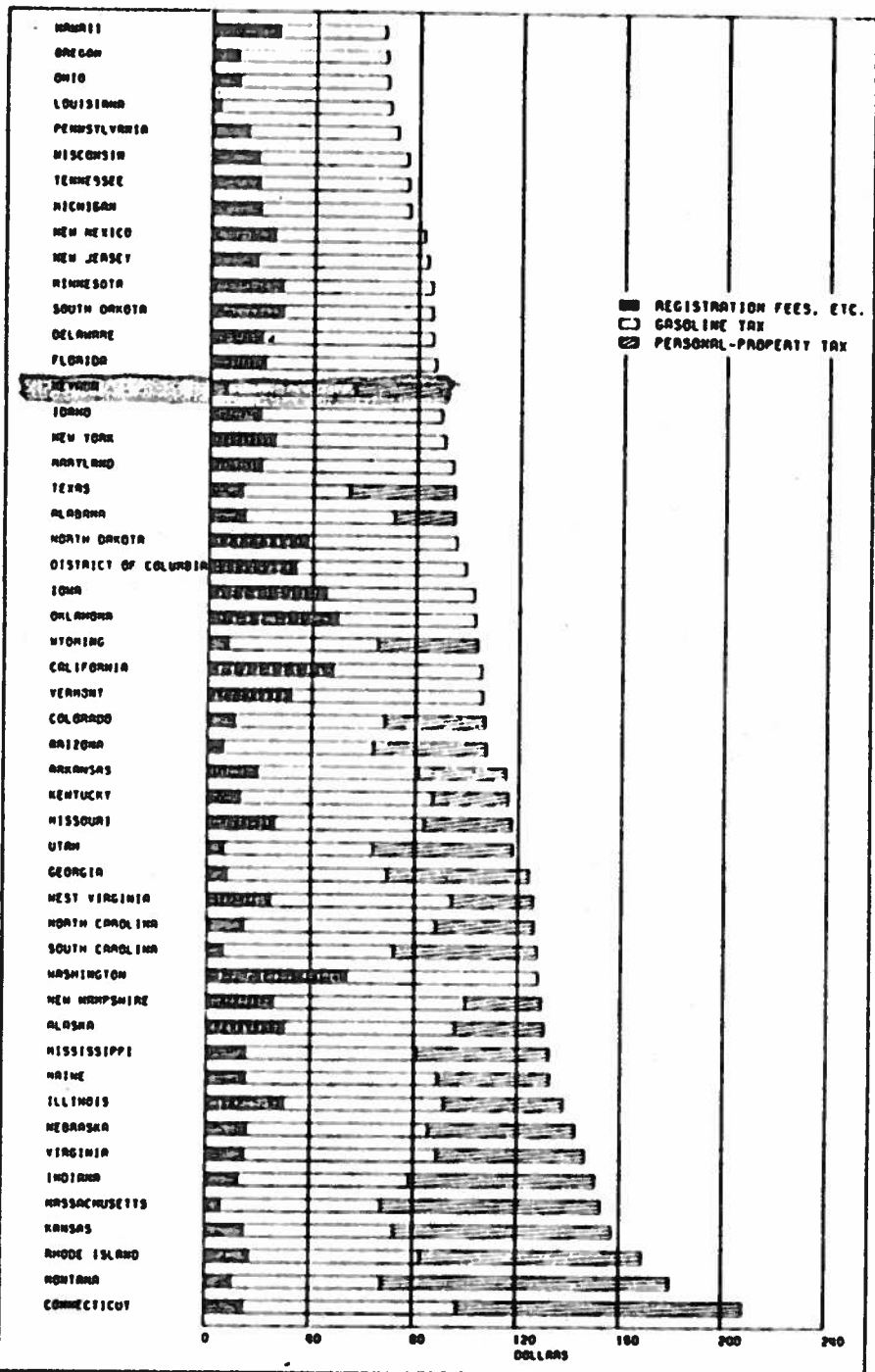
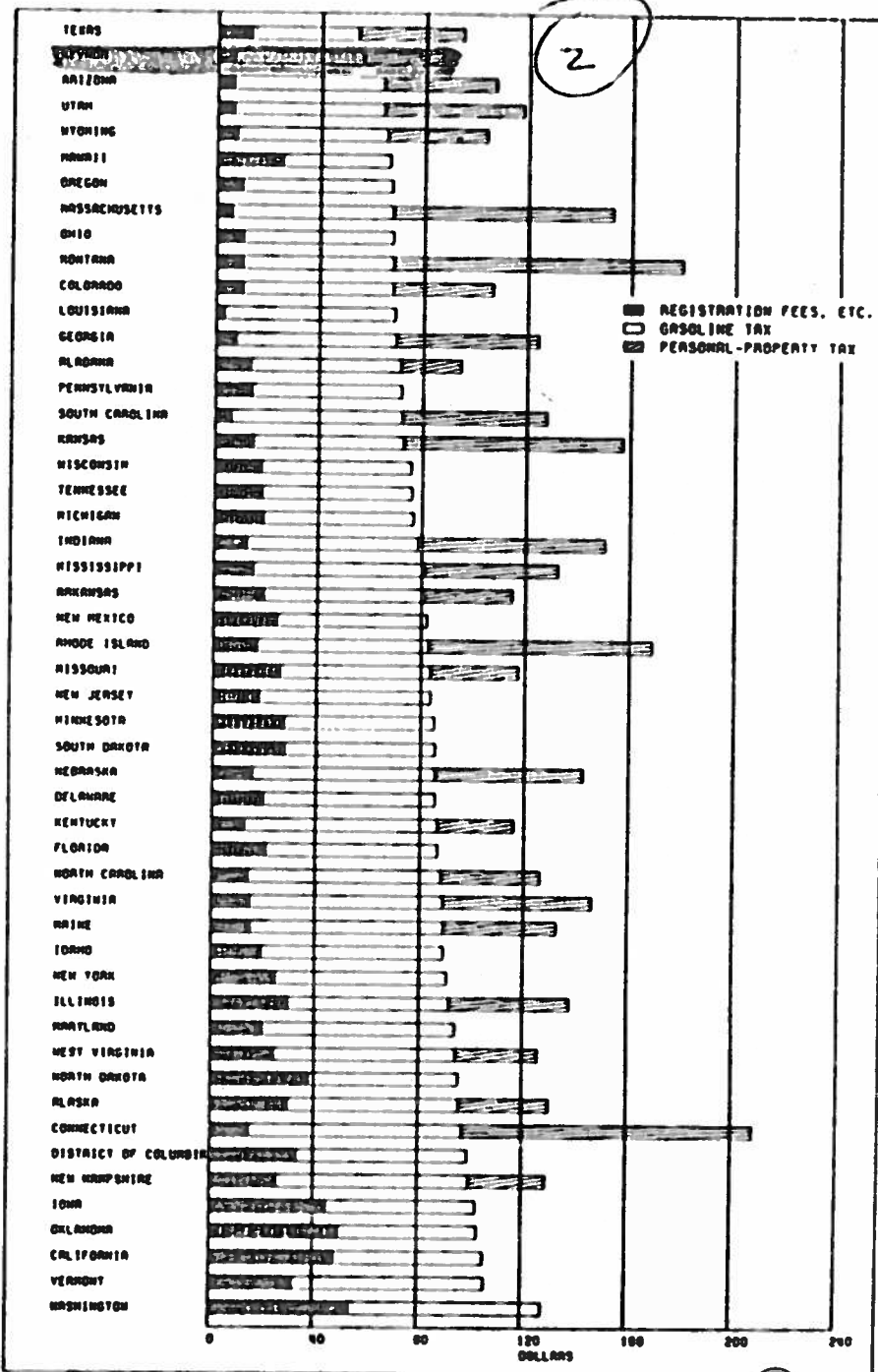


Figure 13 - State road-user and personal property taxes on a very light passenger car (No. 2).

STATES RANKED ACCORDING TO TOTAL TAXES

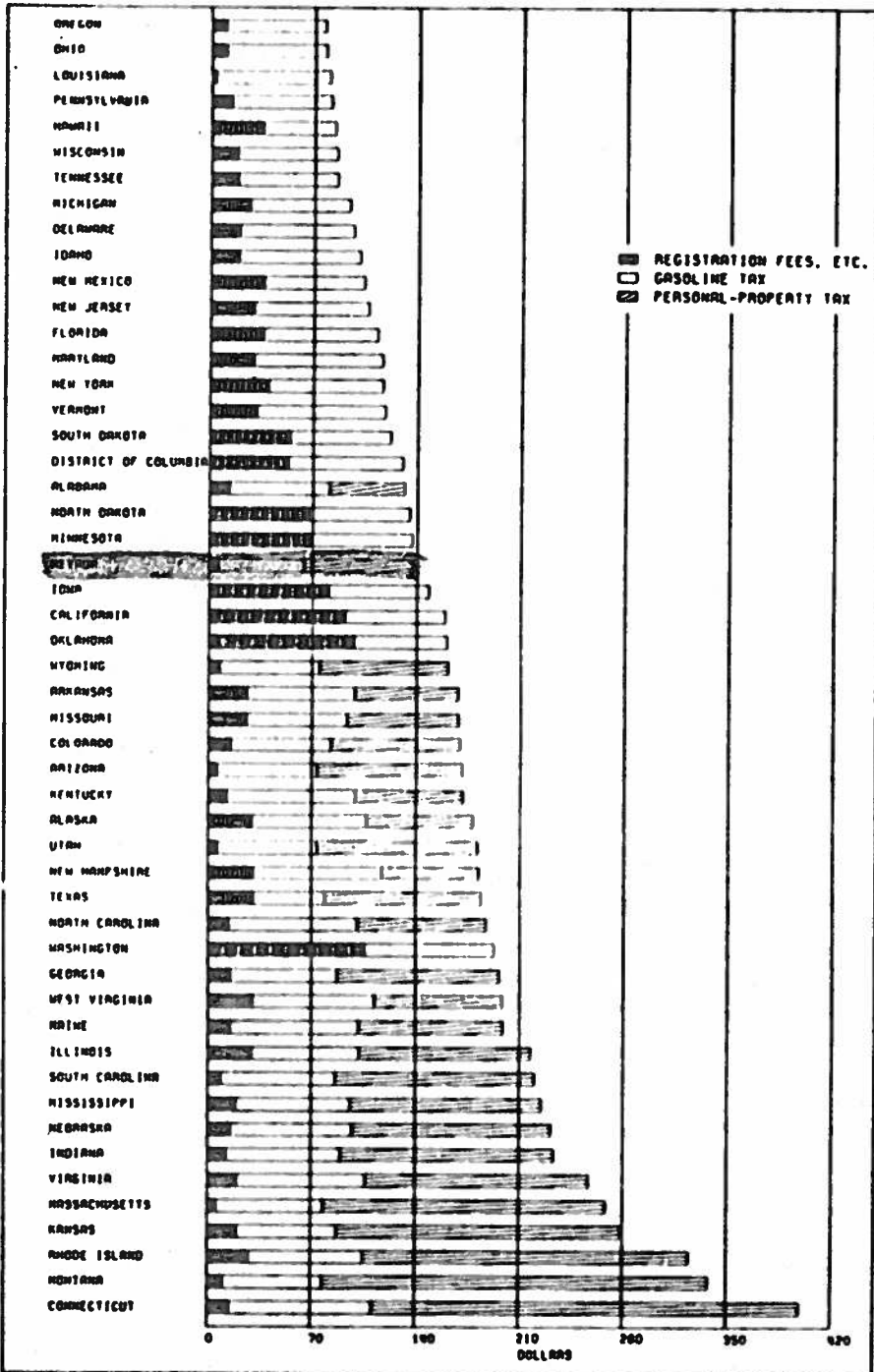


STATES RANKED ACCORDING TO ADD USCA TAXES



602

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

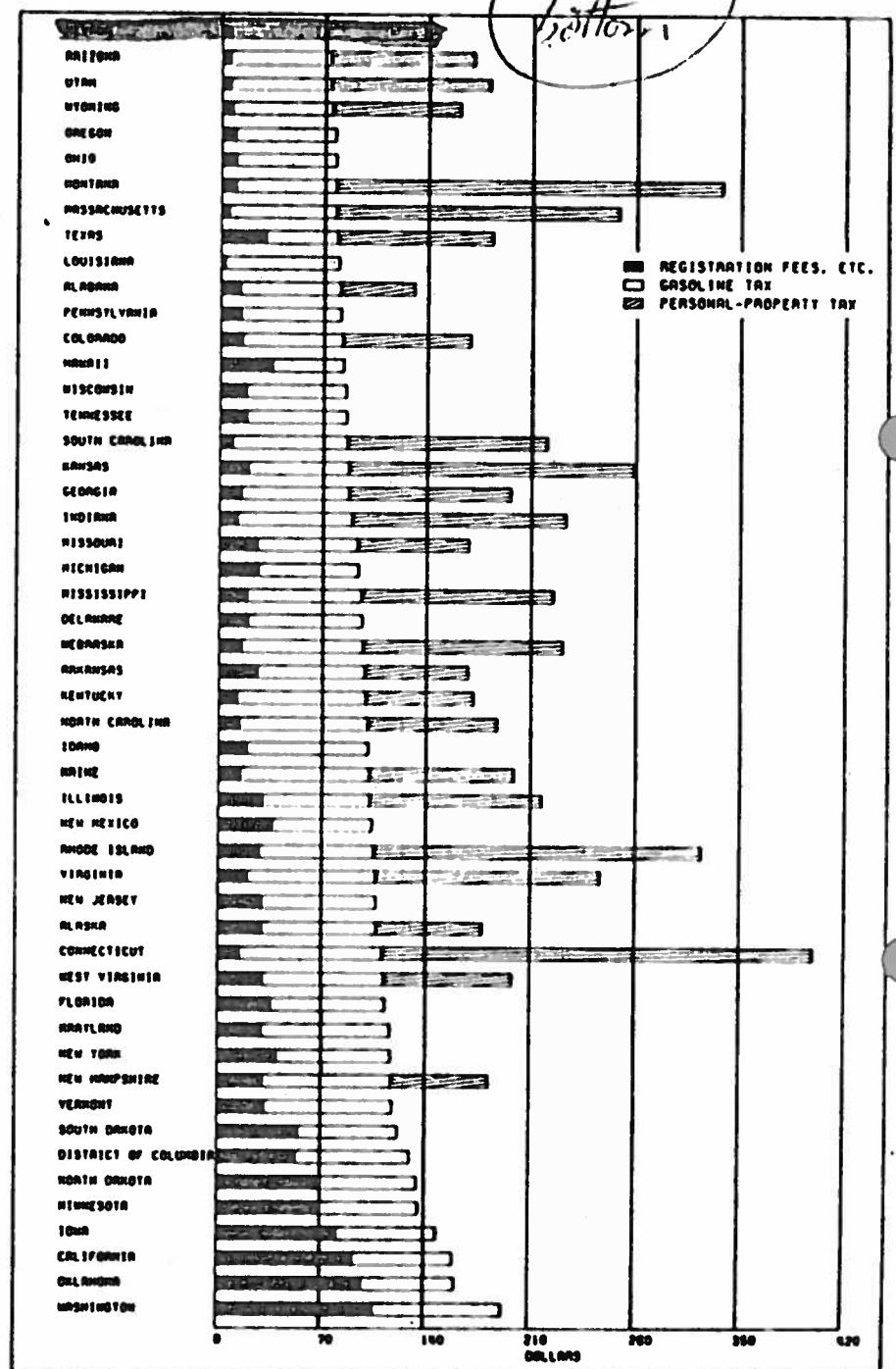
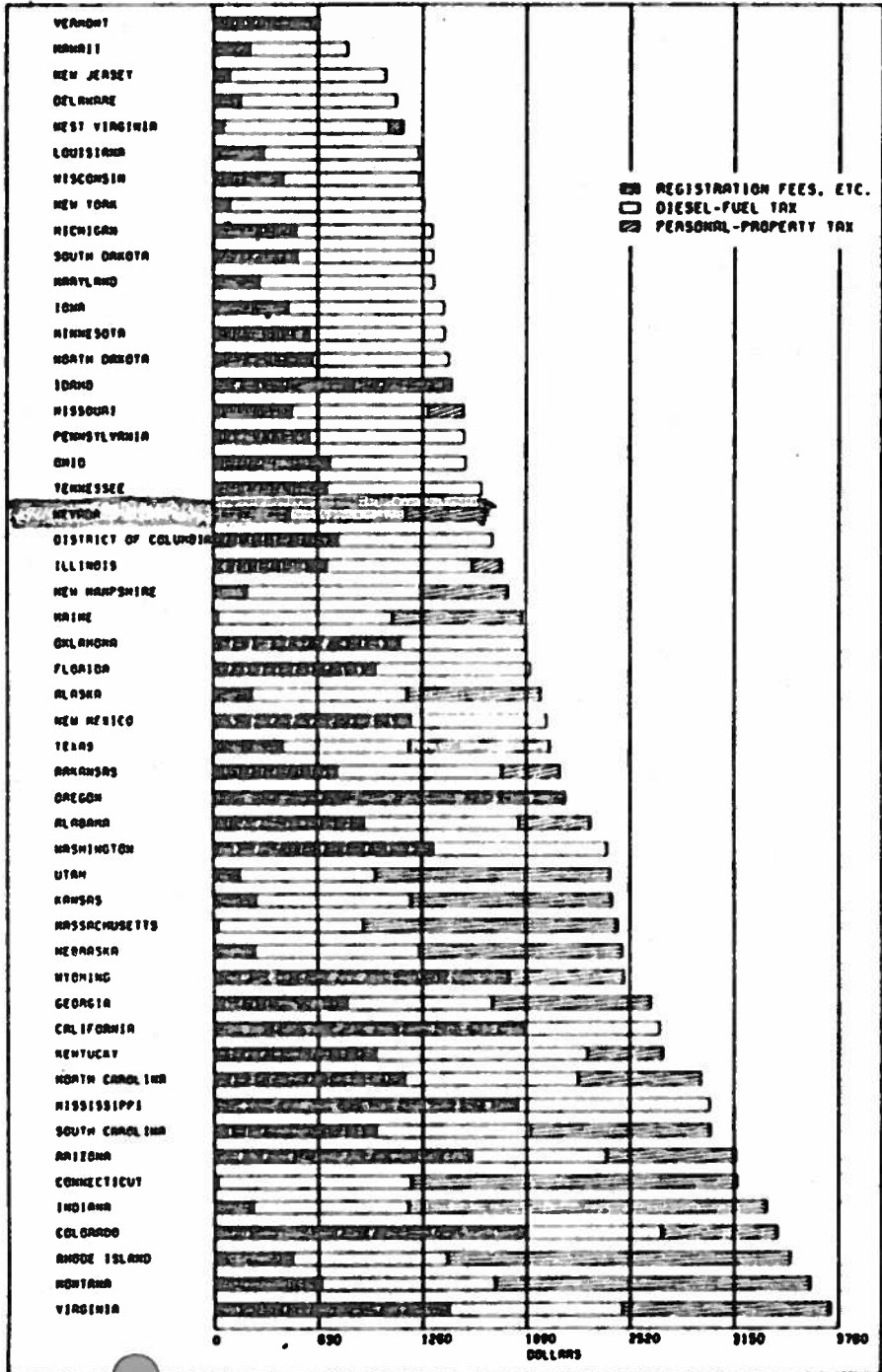


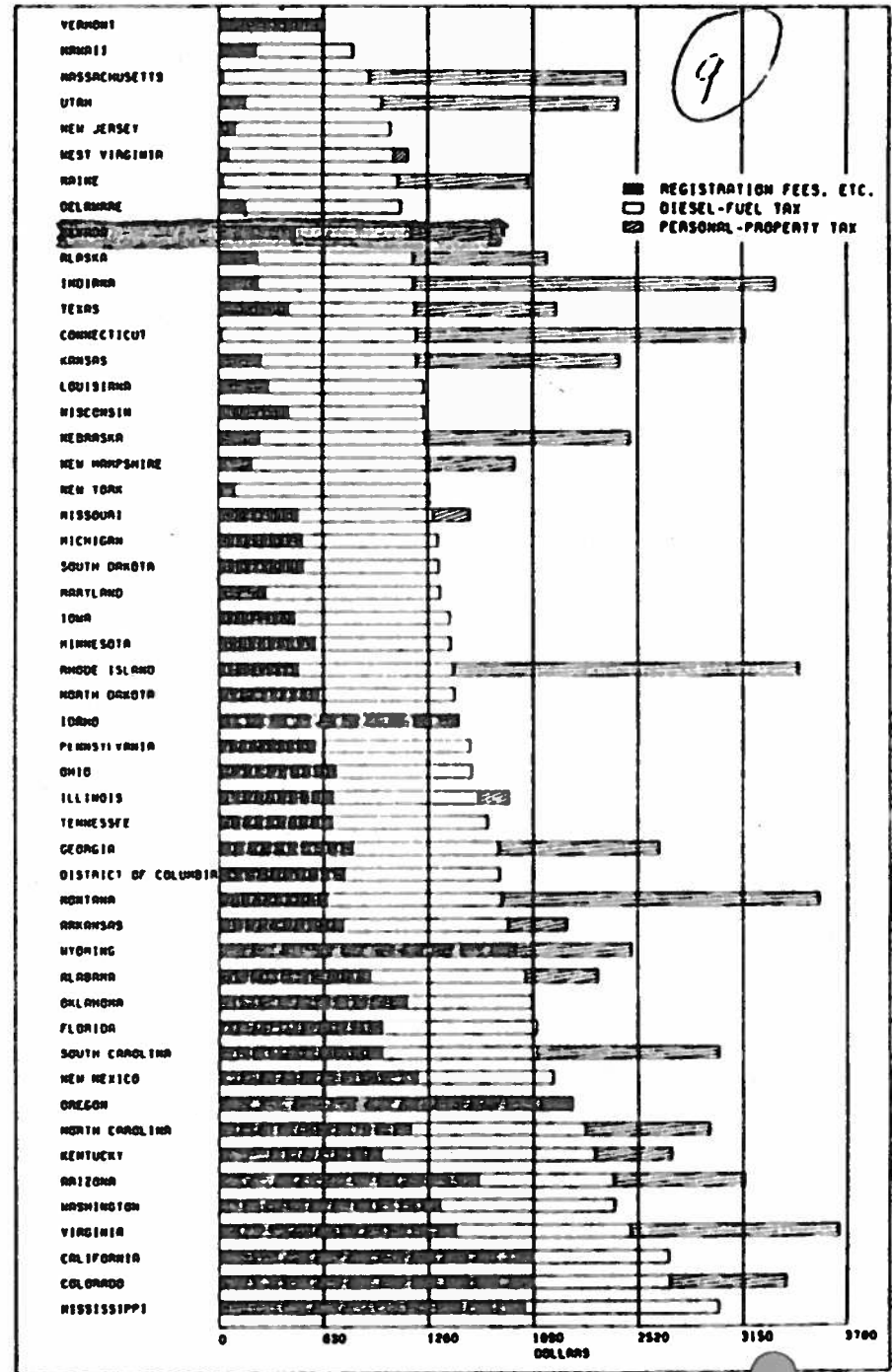
Figure 17 - State road-user and personal property taxes on a heavyweight passenger car (No. 4).

710
29

STATES RANKED ACCORDING TO TOTAL TAXES

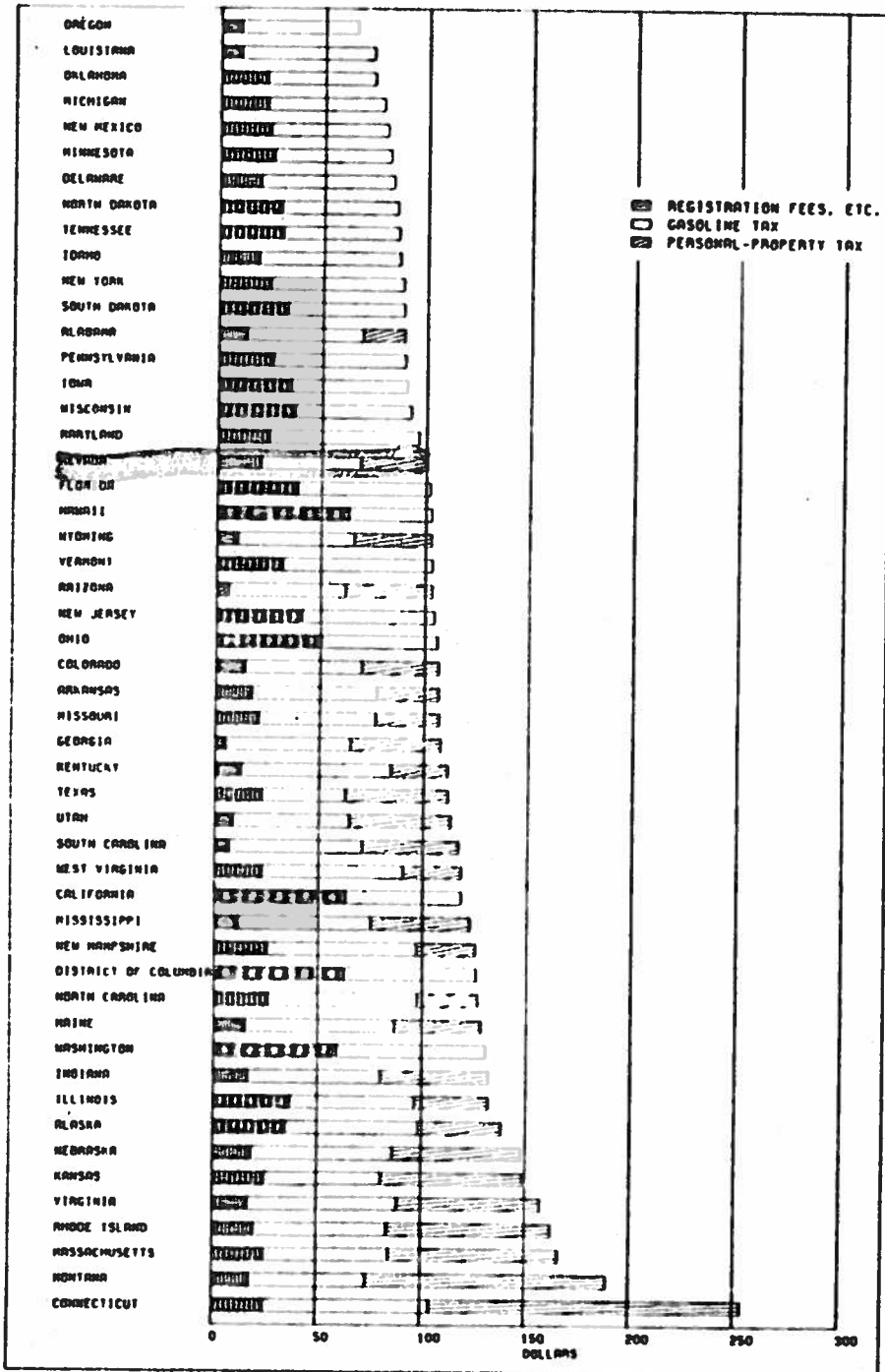


STATES RANKED ACCORDING TO ROAD USER TAXES



211

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

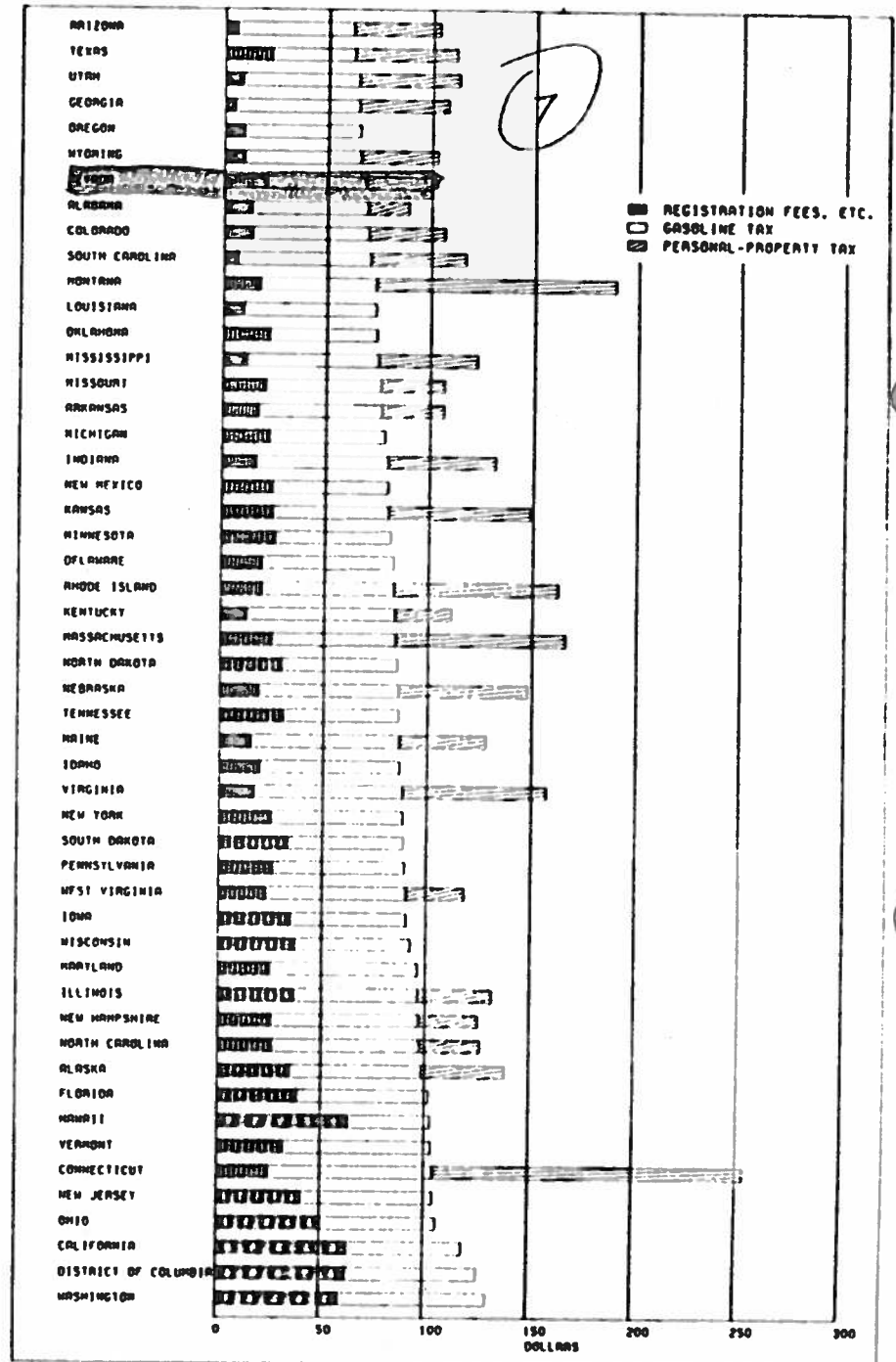
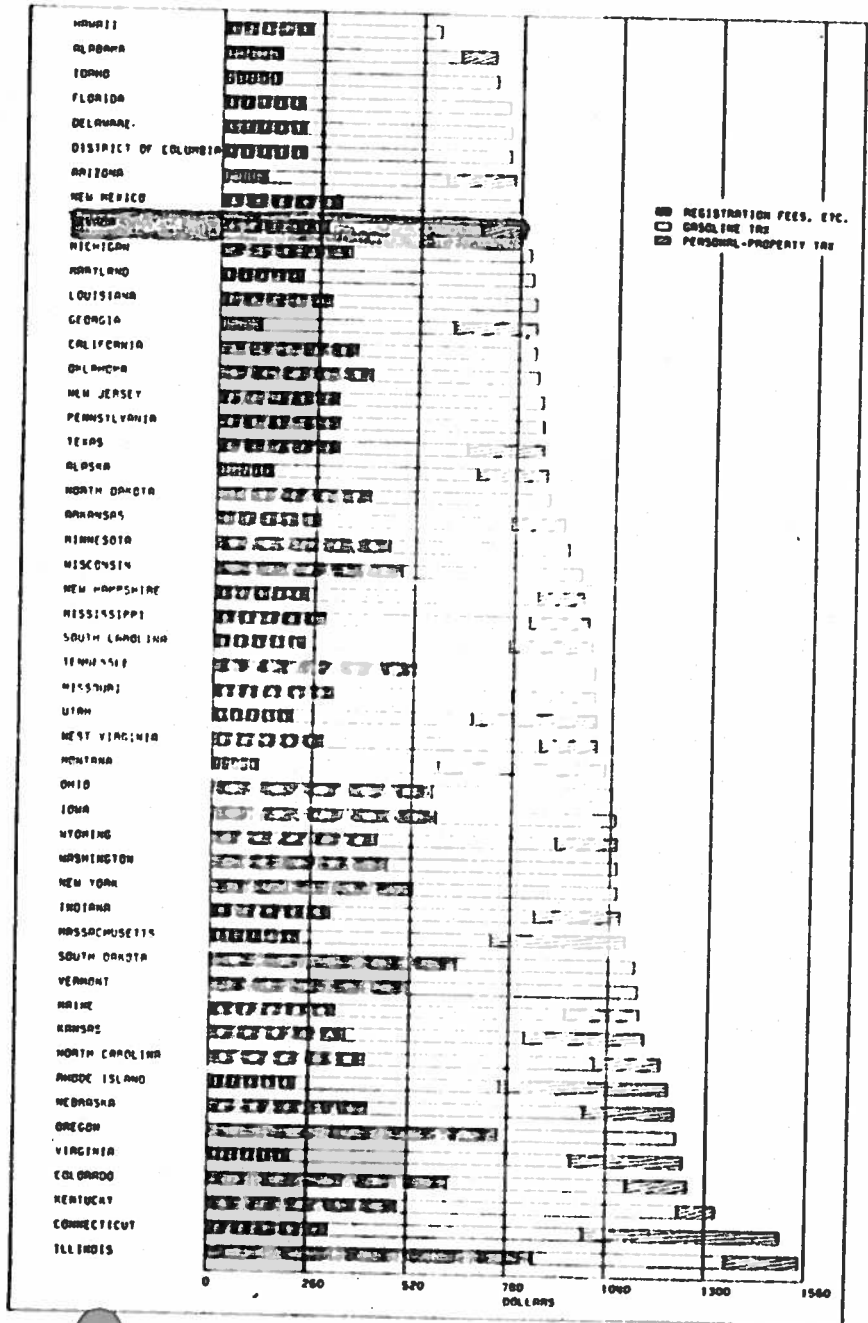


Figure 21 - State road-user and personal property taxes on a pickup truck (No. 6) in private use.

712

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

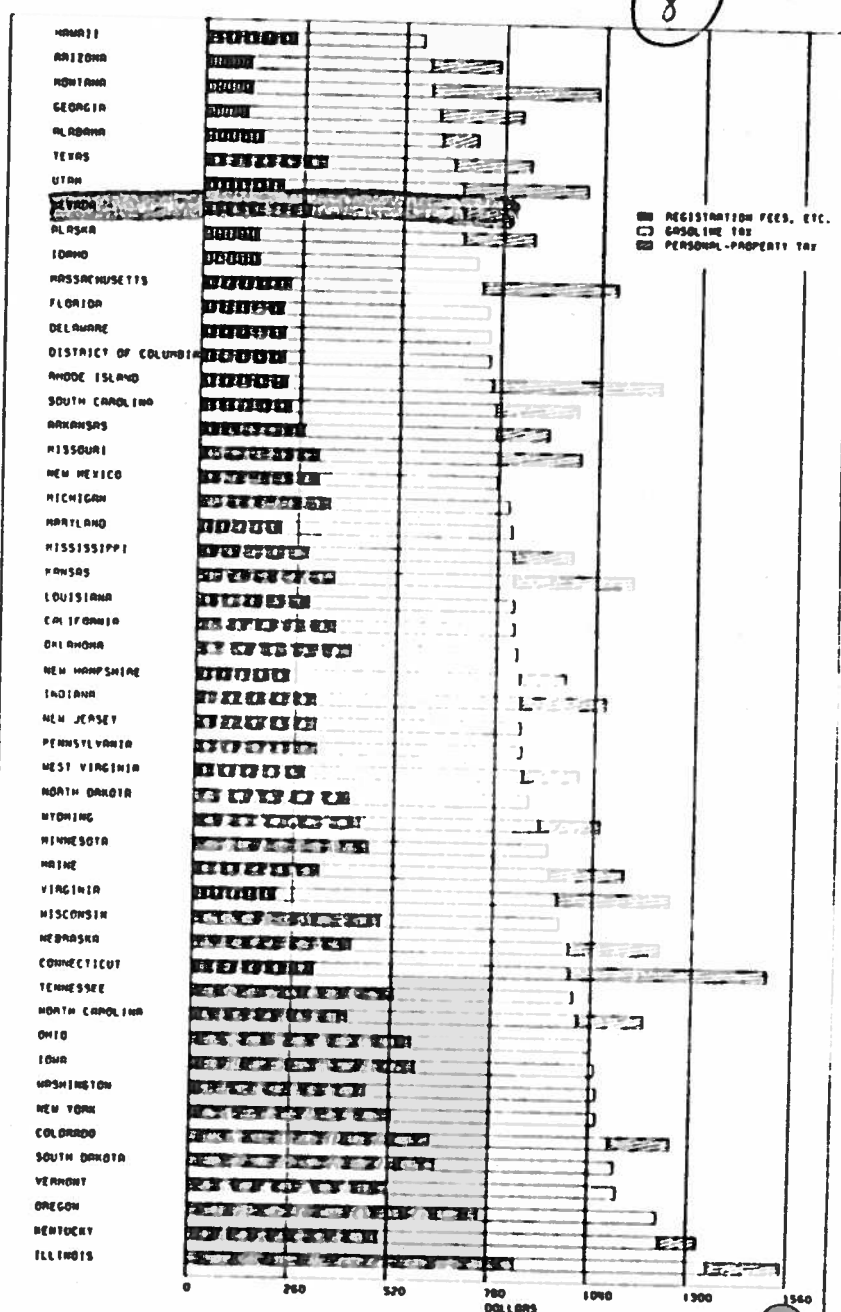


Figure 29 - State road-user and personal property taxes on a 40,000-pound, gasoline-powered, three-axle

713

6

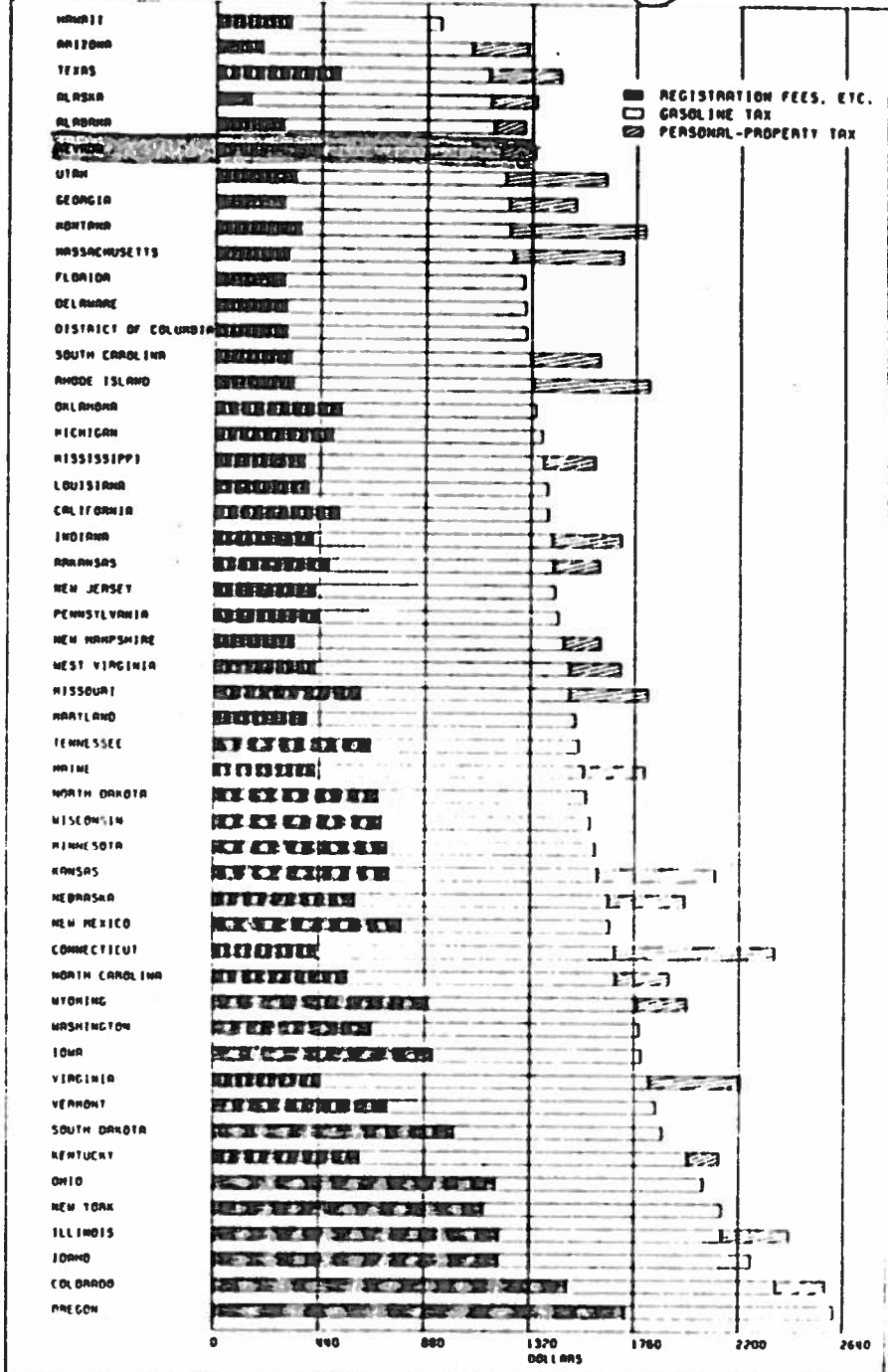
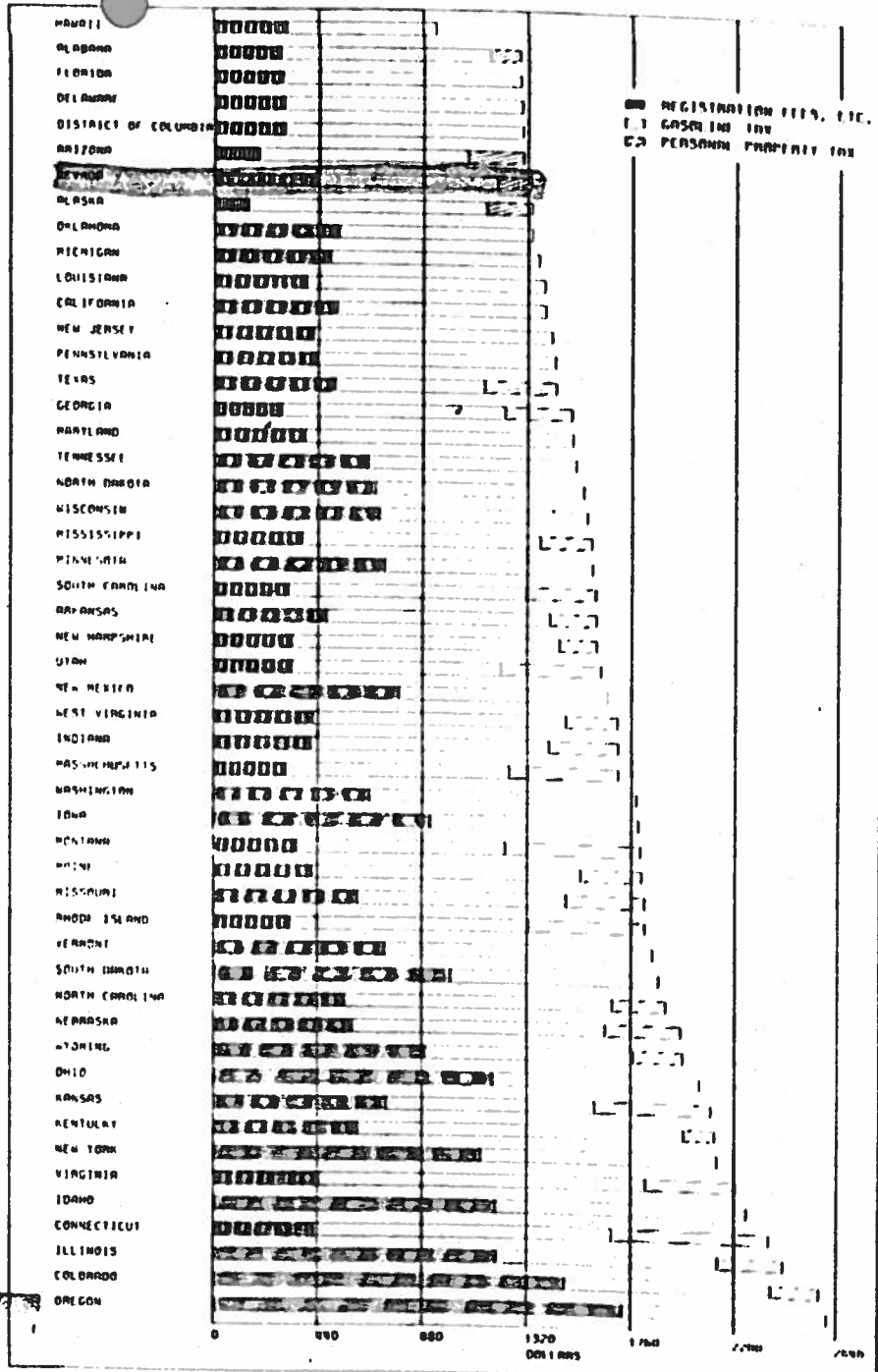


Figure 31 - State road-user and personal property taxes on a 55,000-pound, gasoline-powered, four-axle tractor-semitrailer combination (No. 1 private use).

714

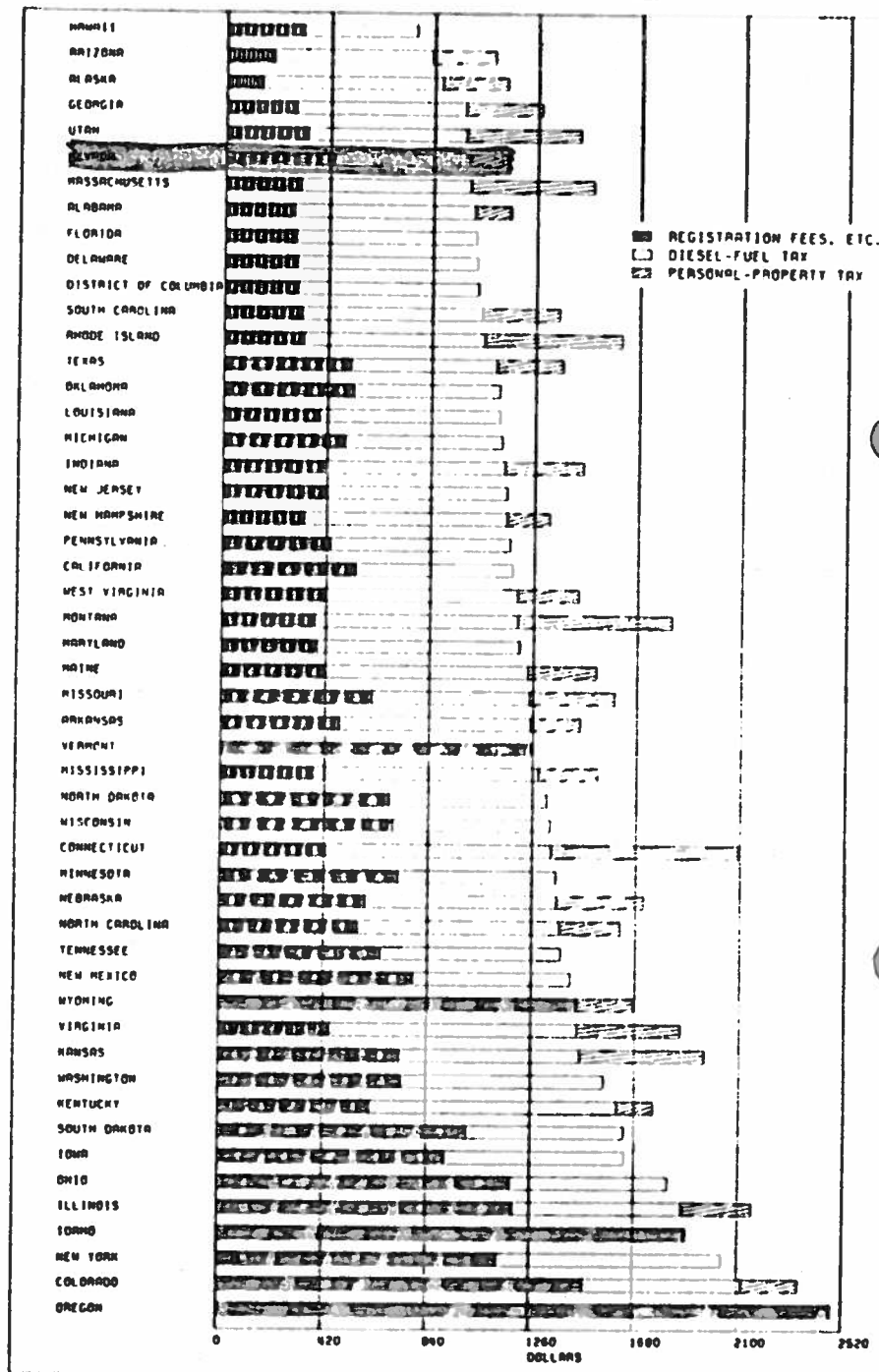
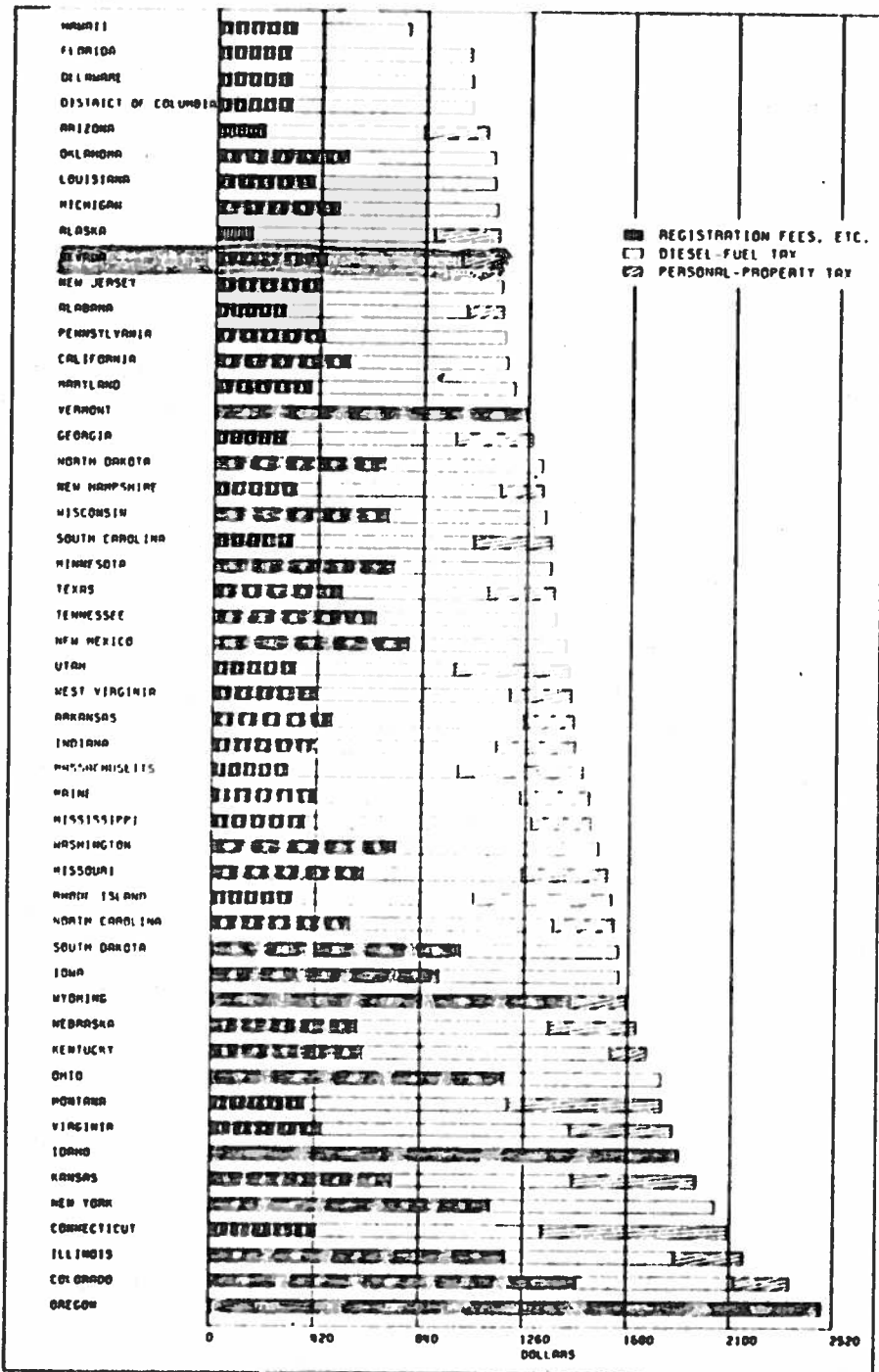


Figure 33 - State road-user and personal property taxes on a 55,000-pound, diesel-powered, four-axle tractor-semitrailer combination (No. 12) in private use.

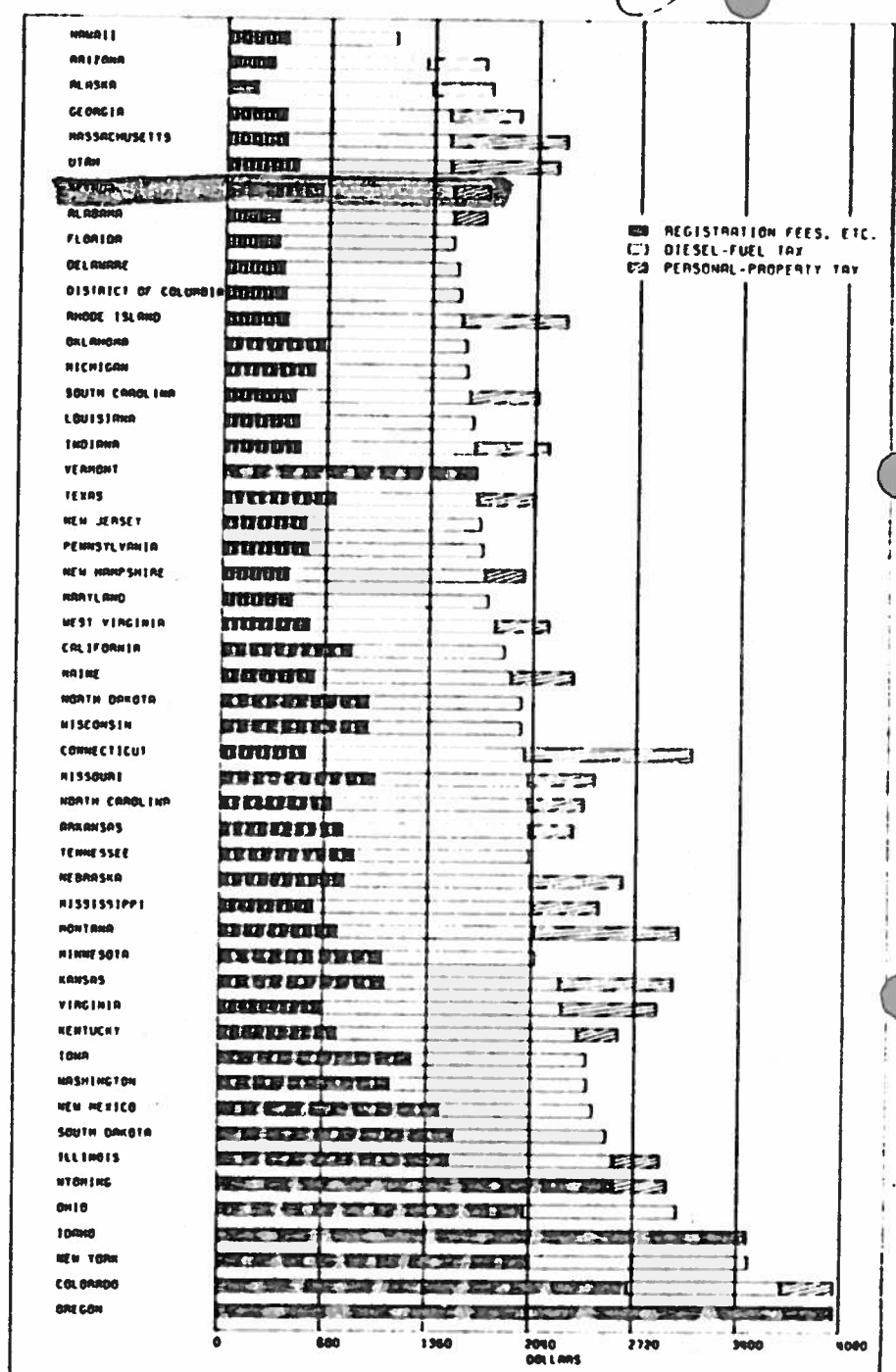
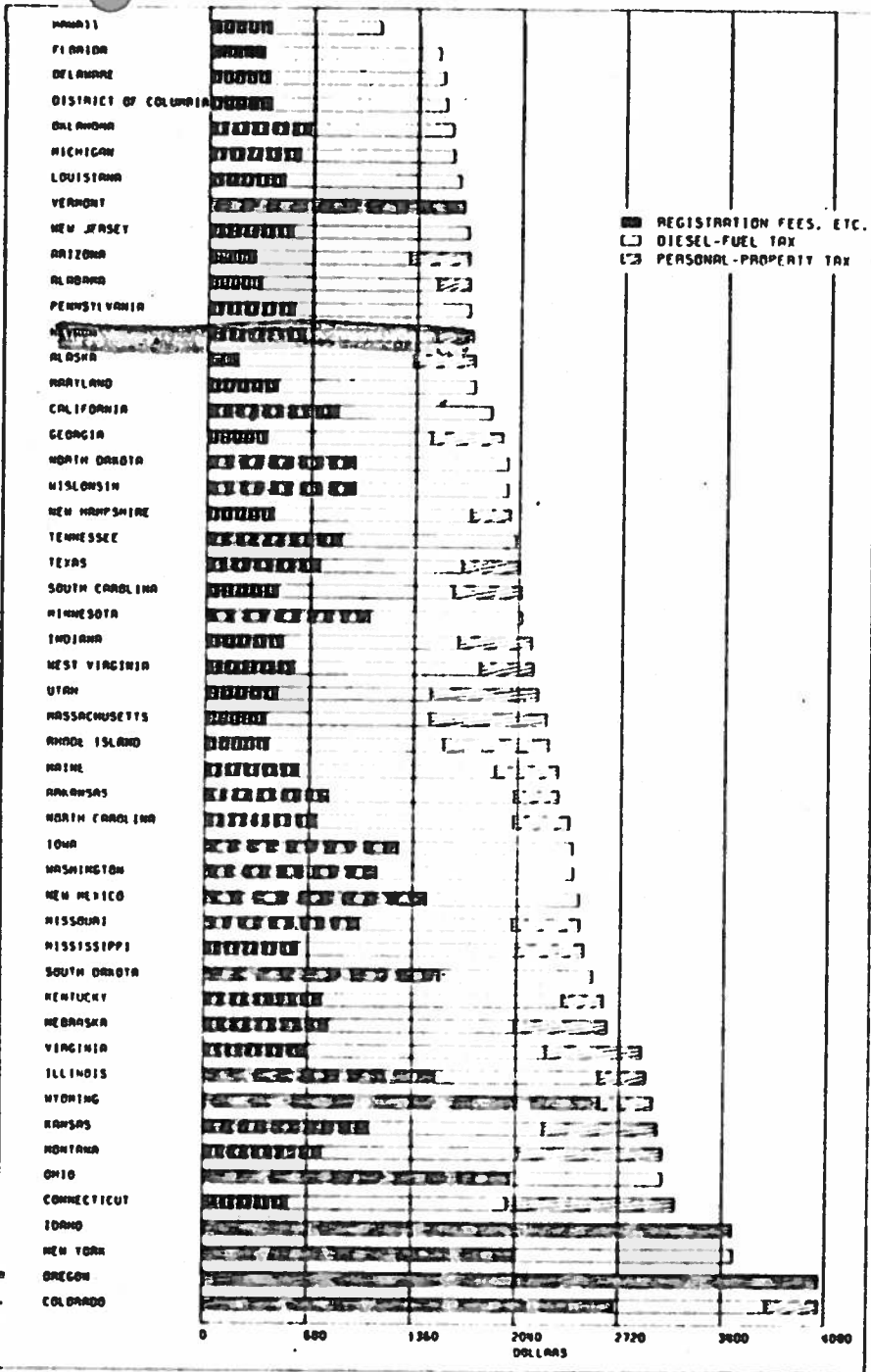
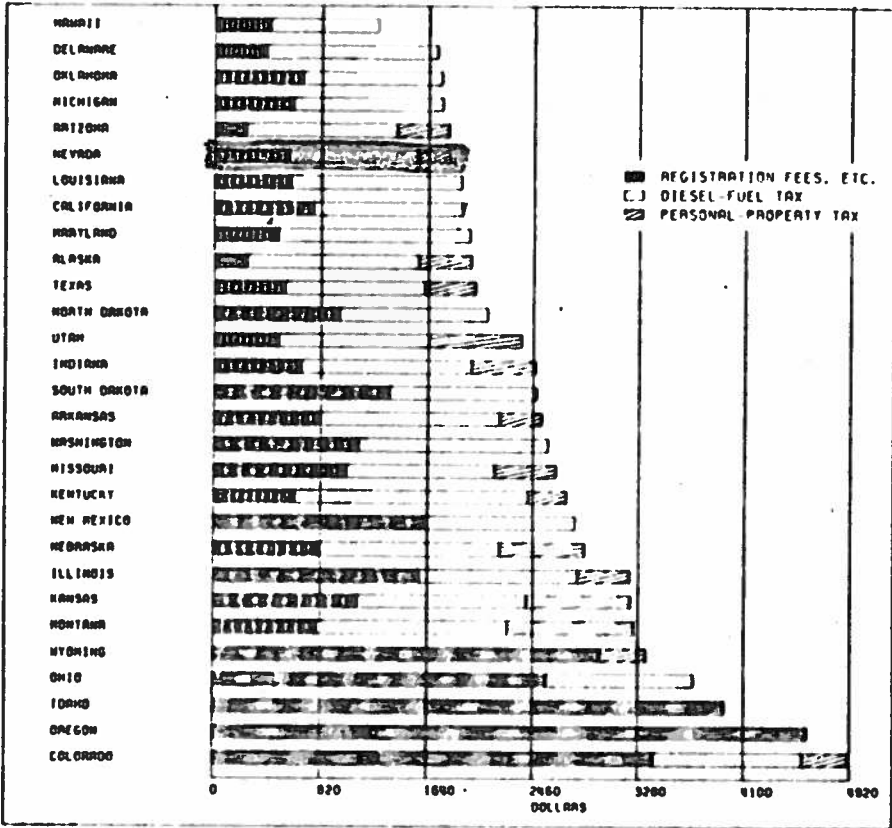


Figure 35 - State road-user and personal property taxes on a 72,000-pound, diesel-powered, five-axle tractor-semitrailer combination (No. 1 in private use).

5

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

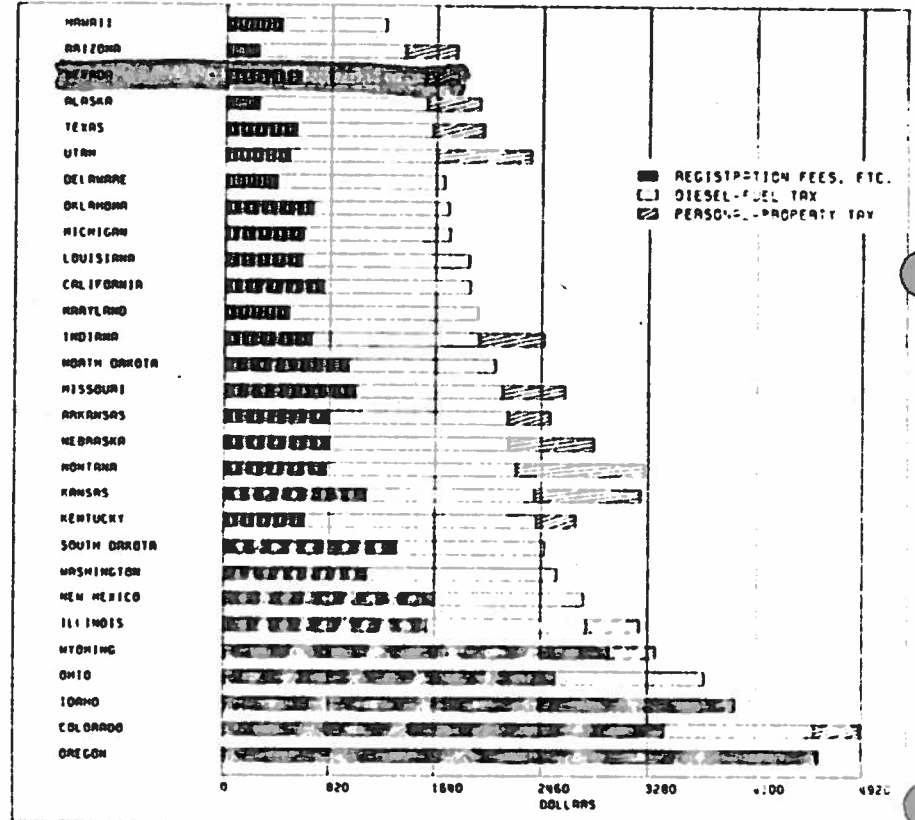
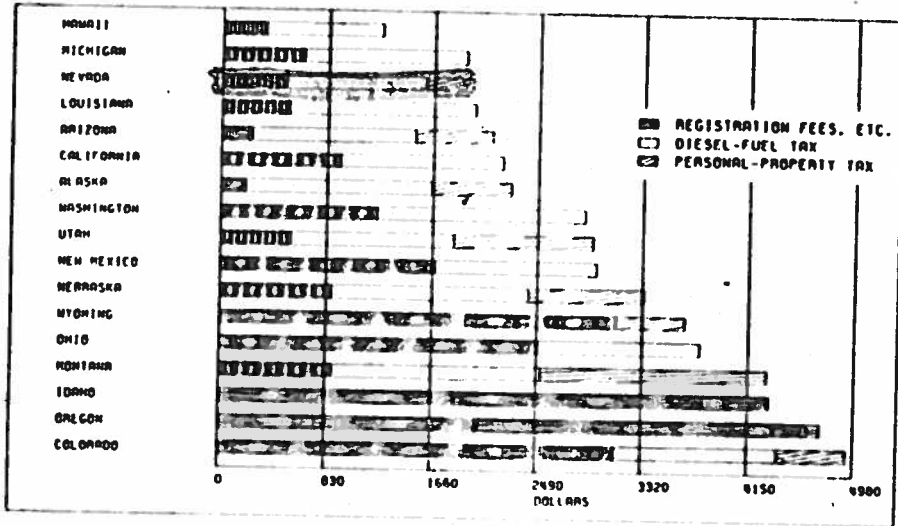


Figure 37 - State road-user and personal property taxes on a 72,000-pound, diesel-powered, five-axle tractor-semitrailer and full trailer combination (No. 14) in private use.

717

3

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

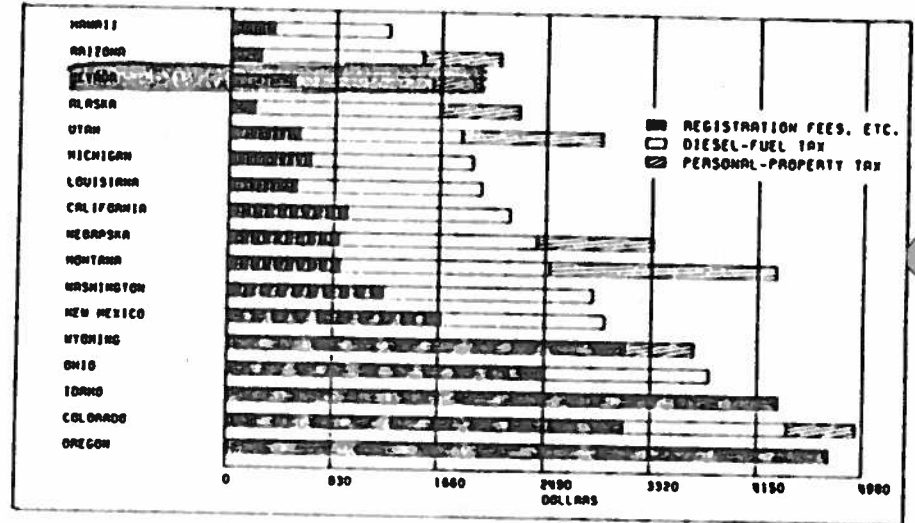


Figure 39 - State road-user and personal property taxes on a 76,000-pound, diesel-powered, five-axle truck and full trailer combination (No. 15) in private use.

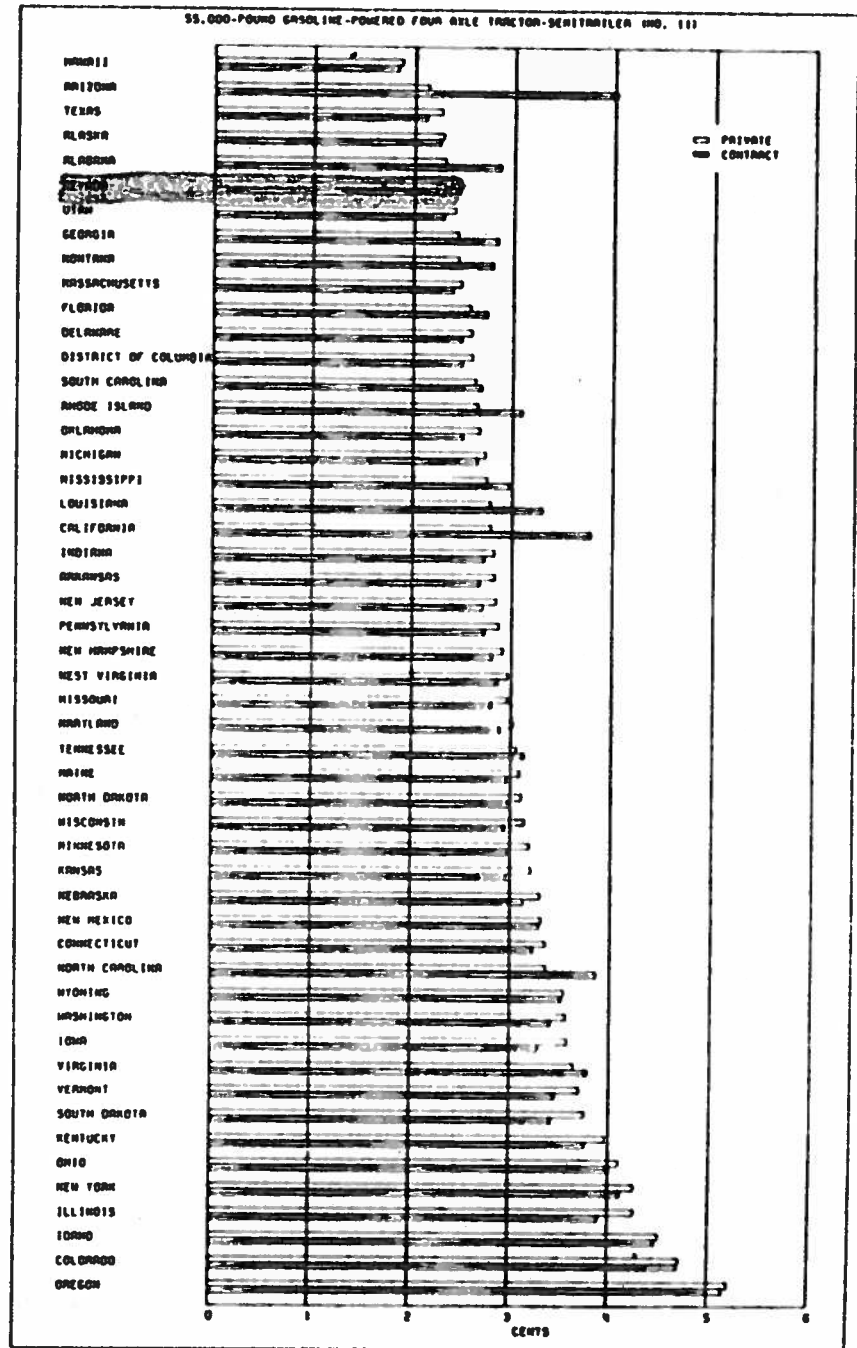
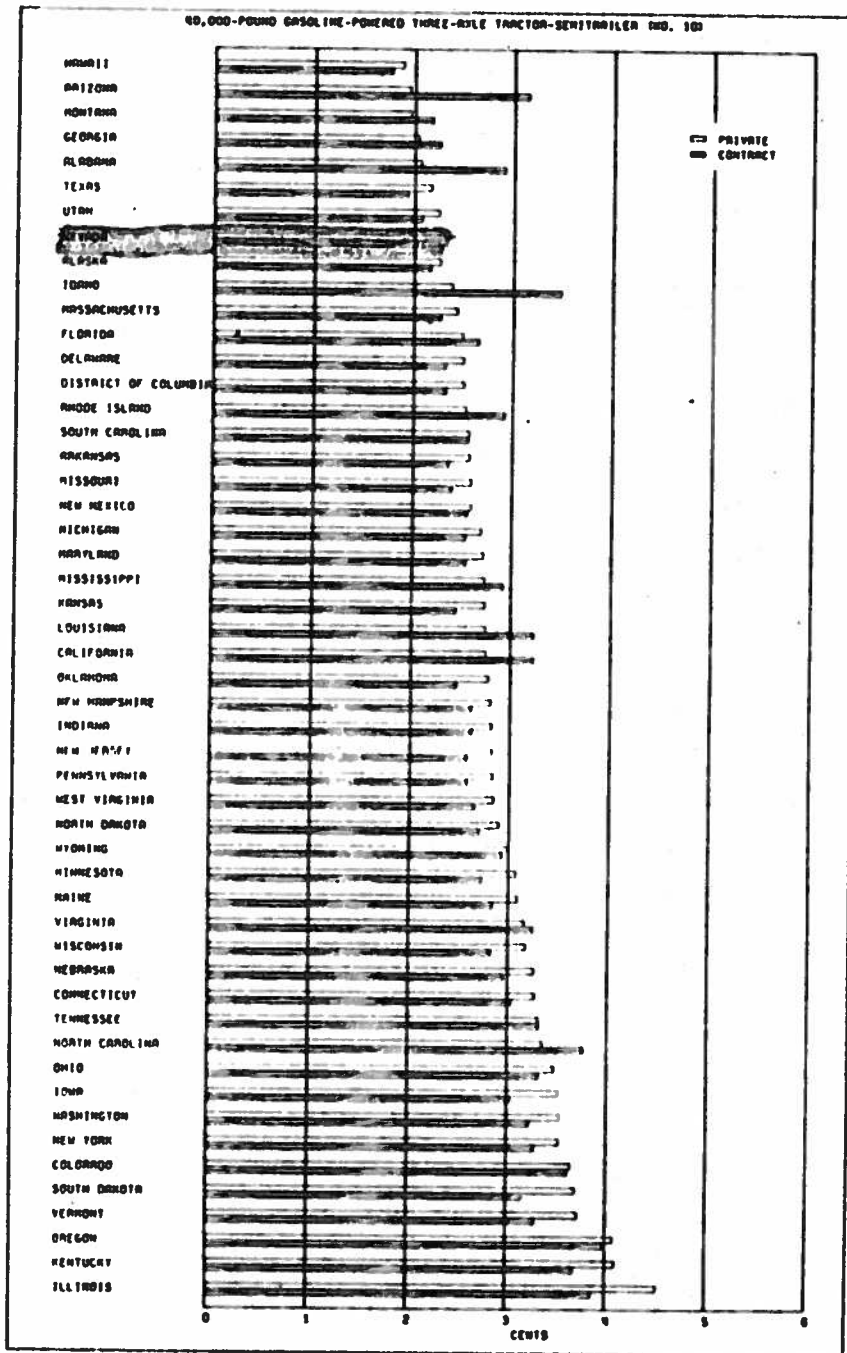


Figure 41 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 10 and 11).

219

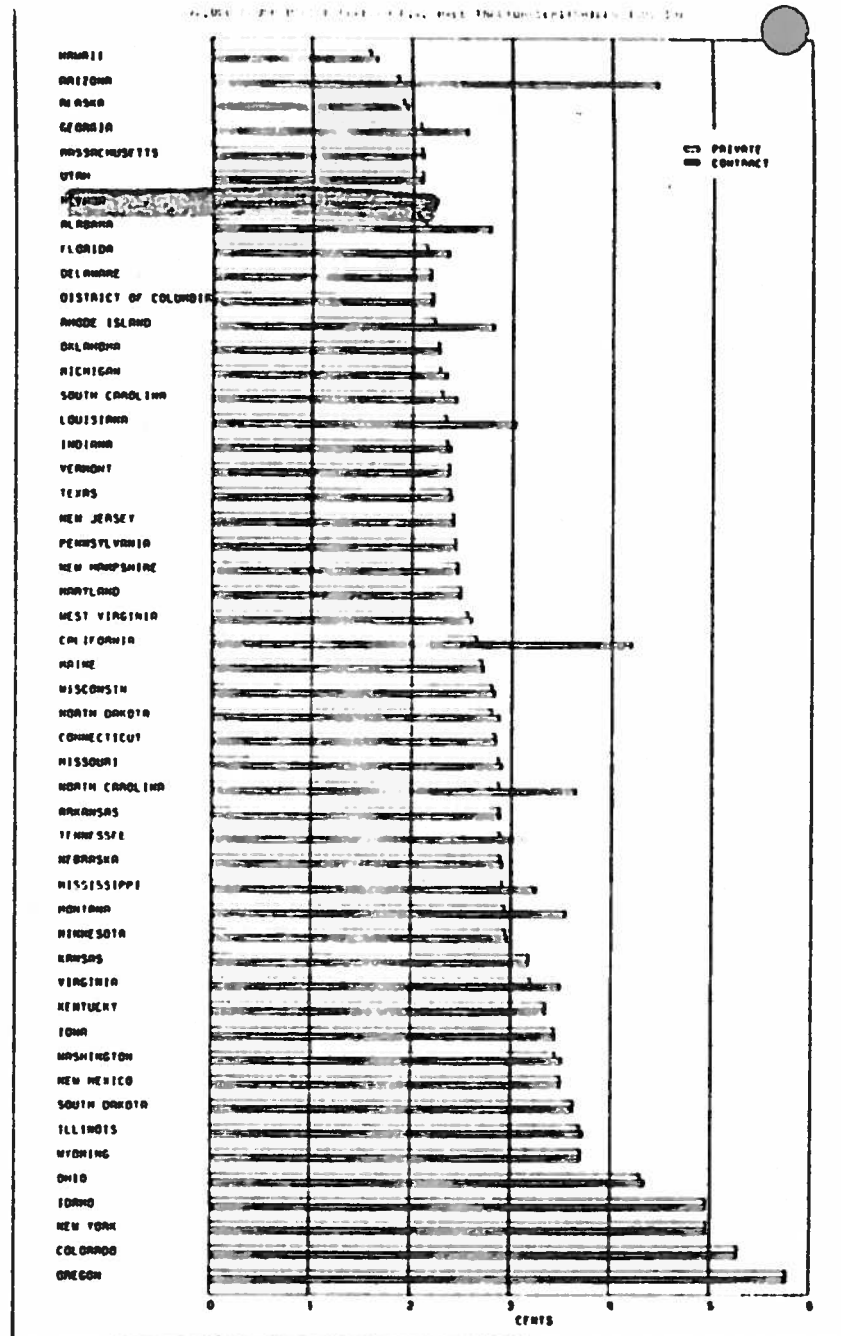
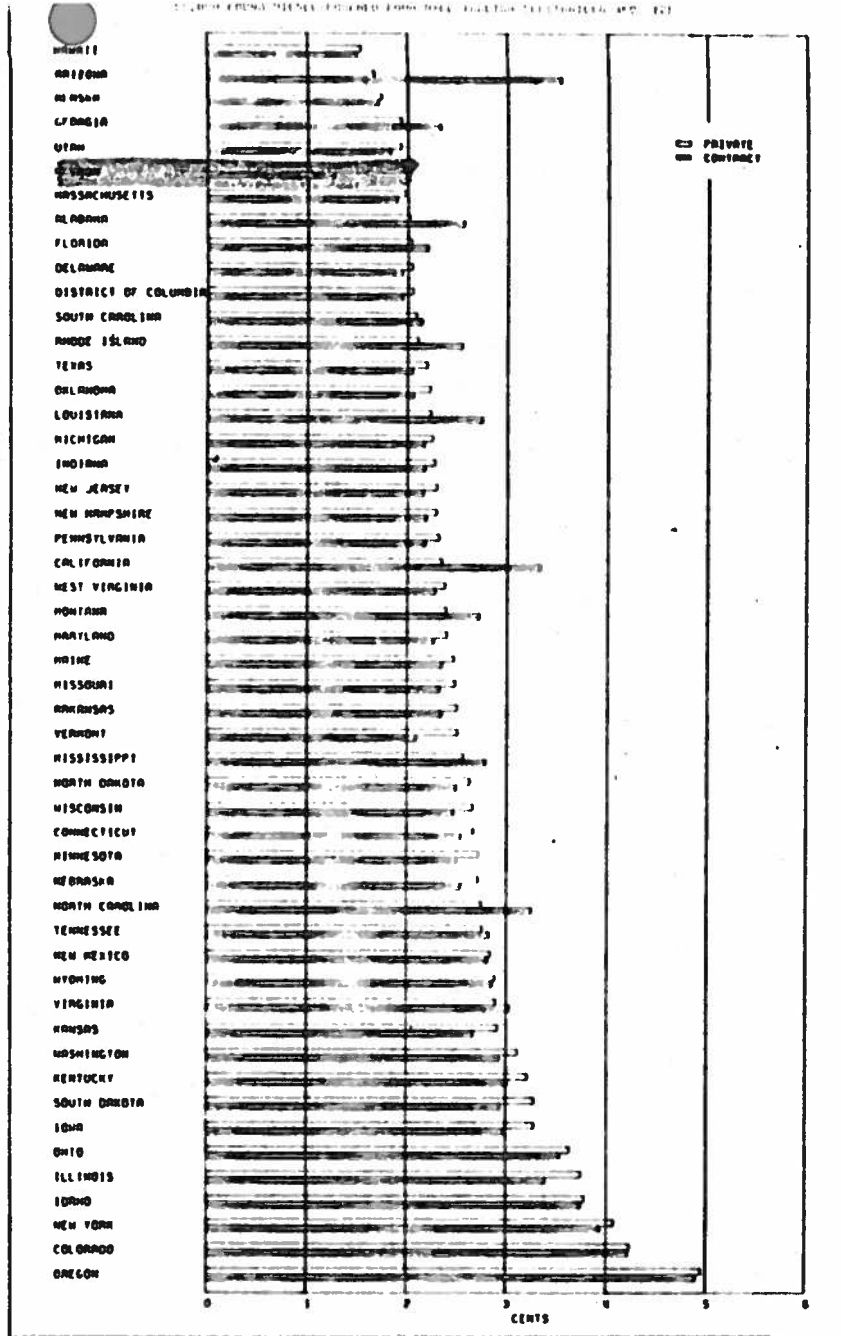


Figure 42 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 12 and 13).

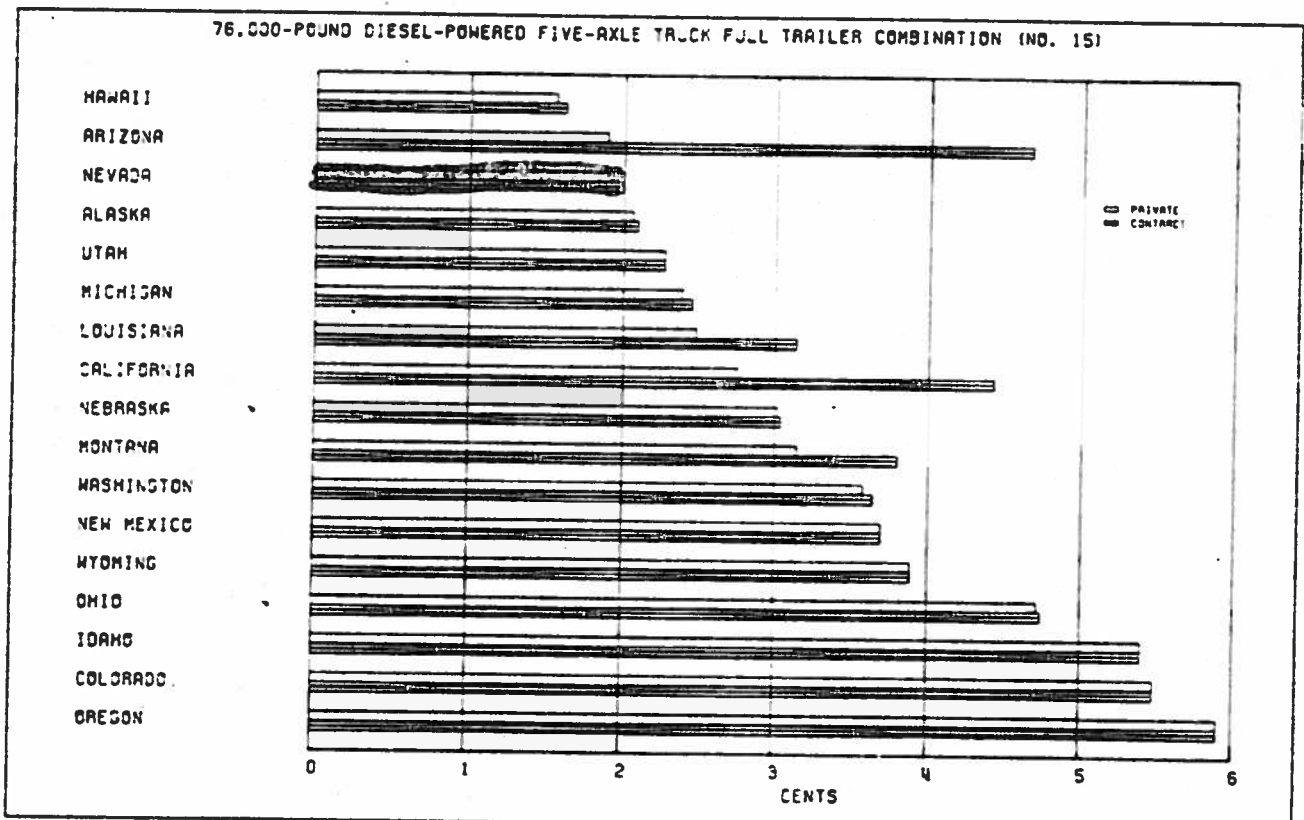
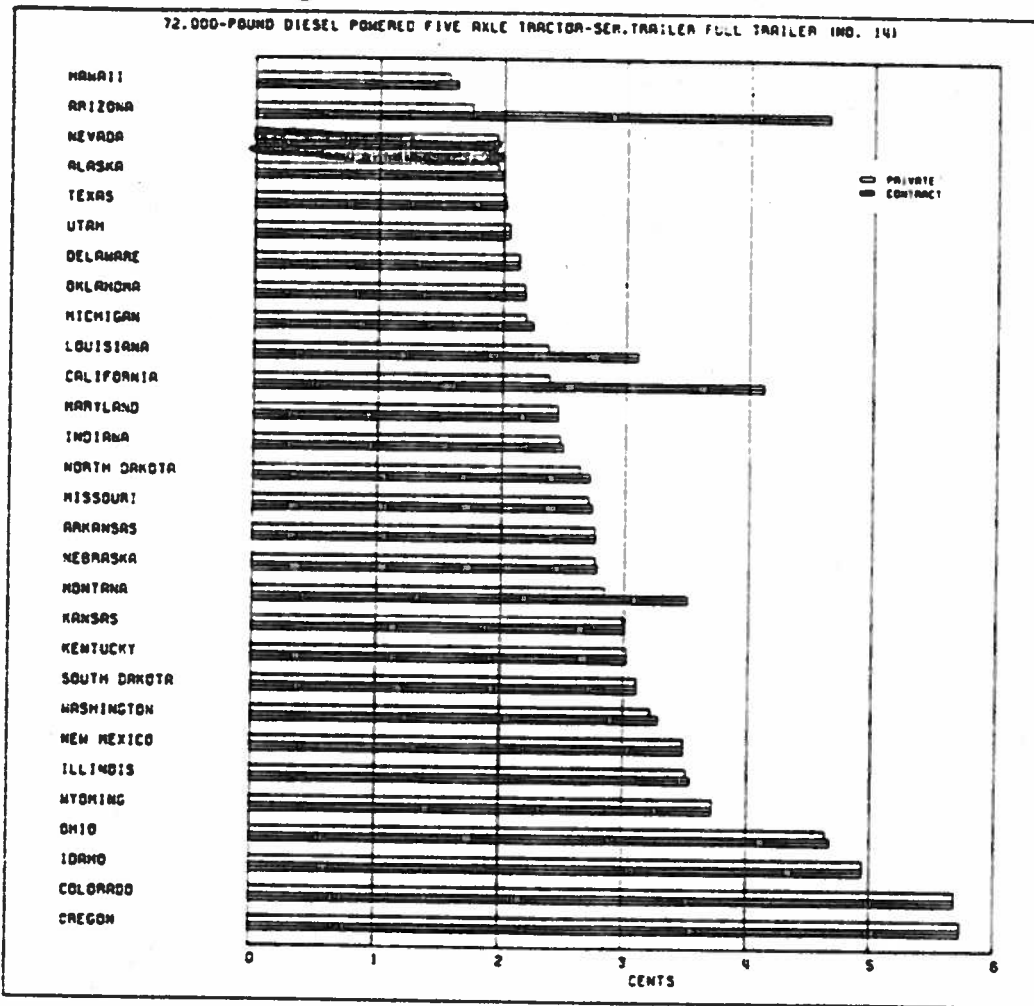


Figure 43 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 14 and 15).

721

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710



ARTHUR J. PALMER, Director
(702) 885-5627

LEGISLATIVE COMMISSION (702) 885-5627

KEITH ASHWORTH, Senator, Chairman
Arthur J. Palmer, Director, Secretary

INTERIM FINANCE COMMITTEE (702) 885-5640

DONALD R. MELLIG, Assemblyman, Chairman
Ronald W. Sparks, Senate Fiscal Analyst
William A. Bible, Assembly Fiscal Analyst

FRANK W. DAYKIN, Legislative Counsel (702) 885-5627
JOHN R. CROSSLEY, Legislative Auditor (702) 885-5620
ANDREW P. GROSE, Research Director (702) 885-5637

February 26, 1981

EXHIBIT F

MEMORANDUM

TO: Senator Keith Ashworth
FROM: Fiscal Analysis Division
SUBJECT: General Fund Fees

Pursuant to your request concerning fees that are deposited to the credit of the state general fund, we have compiled the attached list. This list contains fees that are deposited directly to the general fund and are not restricted in their use to any specific purpose. It does not include any taxes, gaming fees, fines, charges for services or miscellaneous general fund revenue. This list includes the NRS reference, the level of the fee and the funds derived in fiscal year 1979-80. In many cases it is not possible to determine the amount of revenue each individual fee generates since agencies frequently combine similar fees into single revenue items within the state's accounting records. The list is also organized in agency of responsibility order for easy review.

If you should need any further information, please let us know.

DM/ca
attachment

Secretary of State:

<u>NRS</u>	<u>Fee & Application</u>	<u>Collected FY 1979-80</u>
78.180	Reinstatements (Corporations) \$10.00 to \$20.00 for each year in default	\$ 30,032.50
78.180	Lists of Officers (Corporations) \$20.00 per year per filing	647,744.00
78.785	Miscellaneous (Corporations) \$5.00 & \$10.00 per certificate (amounts too small to write refunds checks are adjusted in this category)	18,905.14
78.170	Late Fees (Corporations) \$2.50 and \$5.00 per penalty	68,850.00
78.760	Articles of Incorporation Value of shares less than \$25,000 \$25,000 to \$75,000 \$75,000 to \$200,000 \$200,000 to \$500,000 \$500,000 to \$1 million Over \$1 million Over 1st \$1 million Each additional \$500,000	574,406.00
80.050	Qualifications (Foreign Corporations) Same as articles of incorporation. \$25.00 minimum and \$25,000.00 maximum	220,545.00
78.765	Amendments Minimum \$25.00. Each amount the differ- ence between the original & restated capital stock.	520,314.75
78.785	Name Reservations \$5.00 per reservation.	6,240.00
80.050	Withdrawals \$10.00 per filing	1,250.00
78.780	Dissolutions \$20.00 per filing	6,230.00
78.770	Mergers Minimum \$25.00 - Maximum \$25,000.00	33,960.00
225.140	Copies 25¢ per folio	10,883.15

Secretary of State (Continued)

<u>NRS</u>	<u>Fee & Application</u>	<u>Collected FY 1979-80</u>
78.785	Copies \$1.00 per photo copy	\$ 1,981.00
225.140	Research \$5.00 per corporation search	3,765.00
78.785	Certifications \$5.00 per certificate	105,515.00
78.785	Resolutions \$5.00 per filing	13,675.00
104.	Uniform Commercial Code \$4.00 standard form; \$5.00 non- standard form; \$6.00 search; 30¢ per blank form; \$1.00 per attach- ment	82,989.75
240.030.	Notary Public \$25.00 per appointment, new or renewal. No charge for amended or duplicate appointments.	82,600.00
600.360	Trademarks	
600.340	\$25.00 per filing original, \$10.00 for renewal	15,770.00
90.130	Securities Filings	
90.140	\$500.00 per intrastate filing . for Broker/Dealer registration. \$100.00	1,600.00
90.210	Consent to Serve \$5.00 per filing	<u>320.00</u>
Total Secretary of State		<u>\$2,447,576.29</u>

Marriage Licenses:

122.060	Marriage License, \$4.00	<u>\$ 424,297.00</u>
---------	--------------------------	----------------------

Note: The County Clerk also gets \$13.00 and the County Recorder gets \$3.00 for a total current fee of \$20.00.

Driver's Licenses:

<u>NRS</u>	<u>Fee & Application</u>	<u>Collected FY 1979-80</u>
483.410	Regular License	\$5.00
	License over 70 years	\$2.00
	Reinstatement after suspension	\$5.00
	Duplicate	\$1.00
	Motorcycle endorsement	\$2.00
	Penalty - late renewal	\$5.00
	Total General Fund	<u>\$ 888,250.00</u>
483.347	Photo license	\$1.00
	Total DMV Operating	<u>\$ 240,000.00</u>
	Total Drivers' Licenses	<u>\$1,128,250.00</u>

Divorce Fees:

440.605	Divorce Fee	\$1.00	<u>\$ 60,113.00</u>
---------	-------------	--------	---------------------

Private Employment Agencies:

611.060	License	\$50.00	
	Annual Renewal	\$50.00	
	Total Private Employment Agencies		<u>\$ 6,610.00</u>

Park User Fees:

407.065	Day Use	\$ 2.00	
	Camping	4.00	
	Boat Launch	4.00	
	Annual Permit	20.00	
	2nd Car Permit - Annual	10.00	
	Group Use	30.00	
	Total Park User Fees		<u>\$ 317,107.91</u>

Note: Fees set by Administrator with recommendation of Advisory Commission.

Athletic Commission:

467.104	Admissions	4¢ per \$	1.00	
	Promoters Permit		25.00	
	Foreign Corporations Permit		100.00	
	License Fee	4% Gross Gate		
		3% 1st \$1 million broadcasting		
		1% next \$2 million broadcasting		
	Total Athletic Commission			<u>\$ 333,530.00</u>

Health Division:

584.225	Milk Testors License	\$10.00		\$ 110.00
450B.200	Ambulance Service Initial	10.00		
	Renewals	5.00		2,932.00
440.680	Certified Copy Births & Deaths	2.00		
	Search of Births & Deaths	1.00		<u>46,912.99</u>
	Total Health Division			<u>\$ 49,954.99</u>

Note: S.B. 144, if passed, would provide authority for the Board of Health to establish fees or raise fees for services of the Division including vital statistics.

Commission on Postsecondary Education:

394.540	License Application	\$200.00		
	Renewal	150.00		
	Agents permit	30.00		
	Total Postsecondary Education			<u>\$ 6,110.00</u>

Banking Division:

649.295	Collection Agency Applications	\$100		
	Collection Agency Licenses	100		
	Duplicate Licenses	10		

Banking Division: (cont.)

649.295	Investigation Fee	75	
	Manager's Certificate	20	
	Managers Reinstatement	30	
	Employee Registration	10	
	Late Charge	5	
	Examination	30/hr.	
			<u>\$ 6,500.00</u>
676.130	Debt Adjusters Investigation	\$100.00	
	Debt Adjusters License	200.00	
	Examination	30/hr.	
			<u>\$ 540.00</u>
671.050	Money Order Company Licenses	\$100.00	
	Investigation Fee	100.00	
671.070	Renewal Fee	100.00	
671.120	Examination	30/hr.	
			<u>\$ 1,100.00</u>
675.100	Small Loan Co. Application	\$100.00	
675.100	Small Loan Co. Licenses	200.00	
675.145	Examinations	30/hr.	
			<u>\$ 33,240.00</u>
658.096	1. State Bank Survey Fee \$100/day for Examiners-in-charge, \$50/day for Assistant Examiner plus per diem and travel.		
	2. Examination Fee \$100 semi-annually parent bank, \$25 semi-annually each branch. Fee on assets 6¢/\$1,000 for first \$5 million, 4¢/\$1,000 for next \$5 million, 2¢/\$1,000 over \$1 billion.		
	3. Special examinations \$100 and \$50/day for examiners plus per diem and travel.		
	4. Examinations of Trust Dept. \$125/day for Examiner-in-charge, \$50 for Asst. Examiner plus per diem and travel.		
			<u>\$ 158,389.88</u>
	Total Banking Division		<u>\$ 199,769.88</u>

Insurance:

680B.010	Certificate of Authority (one line)	\$100
	Certificate of Authority (two or more lines)	\$200
	Registration of add. title	\$25
	Charter Documents/filing	\$10
	Filing Annual Statement	\$25
	Services of Process	\$5
	Resident Agent License	\$15
	Appointment of Resident Agent	\$2
	Temporary License	\$3
	Limited License Each Insurer	\$2
	Nonresident Agent License	\$25
	Appointment of Nonresident Agent	\$25
	Resident Broker License	\$25
	Nonresident Broker License	\$75
	Surplus Line Broker License	\$10
	Solicitor License	\$2
	Managing General Agents	\$5
	Adjustor Licenses	\$15
	Associate Adjustor License	\$5
	Motor Vehicle Physical Damage Appraiser	\$10
	Life Ins. Analyst License	\$25
	Exam for License - Insurance	\$15
	Life Ins. Analyst Exam	\$25
	Additional Title, Property Insurers	\$25
	Insurance Vending Machines License	\$20
	Securities Solicitation Permit	\$100
	Securities Solicitation Permit Extension	\$50
	Securities Salesman License	\$10
	Rating Organizations	\$100
	Life & Health Insurance Administrator	\$25
	Certified Copy of License	\$2
	Certified Documents	\$1
	Letter of Clearance	\$2
	Certificate of License Status	\$2
689.175	Prepaid Funeral Services	\$25
689.235	Prepaid Funeral Service Agent	\$10
689.255	Prepaid Funeral Service Agent Renewal	\$5

Insurance (cont.):

.697.110	Bail Agent License	\$10	
	Limited Surety Agent	\$2	
	Property Bondsman	\$50	
	General Agent	\$5	
	Bail Solicitor	\$5	
	Examination Fee	\$10	
	Total Insurance Division		<u>\$ 520,294.62</u>

Note: Where the renewal fee is the same as the original fee, the renewal has not been listed.

Real Estate Division:

645A.040	Escrow Agent License	\$100	
	Escrow Branch Office	\$35	
	Duplicate License	\$10	
			<u>\$ 670.00</u>
645.830	*Real Estate Examination	\$40	
	*Brokers License (2 years)	\$80	
	*Salesman License (2 years)	\$50	
	*Branch Office (2 years)	\$50	
	Late Filing--Original Broker Penalty	\$40	
	Late Filing--Original Salesman Penalty	\$25	
	Late Renewal Penalty--Broker	\$40	
	Late Renewal Penalty--Salesman	\$25	
	Change of Address, etc.	\$10	
	Change of Association--Salesman	\$10	
	Duplicate License	\$10	
	Change of Status, Salesman to Broker	\$10	
	Reinstatement to Active Status	\$10	
	Reinstatement after Failure to Notify	\$20	
	*Owner-Developer Registration	\$40	
	Change in Owner/Developer Registration	\$15	
	*Cooperative Certificate Out-of-State		
645.140	Real Estate Handbook Sales	\$40	
			<u>\$ 432,599.58</u>

* Indicates significant revenue producers.

Note: S.B. 193 proposes to increase most fees in NRS 645

Real Estate (cont.):

119.320	Land Company Representative License	\$25	
	Transfer Representative License	\$10	
	Developer's Permit	\$250	
	Plus: From 50 to 250 lots	\$5 ea.	
	From 251 to 500 lots	\$4 ea.	
	From 501 to 750 lots	\$3 ea.	
	Over 750 lots	\$2.50 ea.	
119.180	Review of Advertising Fee	\$5	
	Newspaper Full-page Ad	\$20	
	Pamphlets, Etc.	\$25	\$ 38,322.00
	Total Real Estate Division		<u>\$ 471,591.58</u>

Division of Water Resources:

533.435	Permit to appropriate Water	\$35	
	Permit to Change Manner of Use, etc.	\$40	
	Permit for Irrigation to 100 Acres	10¢/Acre	
	From 100 to 1,000 Acres	5¢/Acre	
	Over 1,000 Acres	3¢/Acre	
	Permit for Power	5¢/h.p.	
	Up to 100 h.p.	25¢	
	From 100 to 1,000 h.p.	20¢/h.p.	
	Over 1,000 h.p.	15¢/h.p.	
	Permit to Store Water	\$25	
	Final Cert. to Store Water to 1,000 Acre Feet	5¢ a/f	
	Over 1,000 Acre Feet	3¢ a/f	
	Permit to Appropriate Water Other Purposes-Per Sec. Ft.	\$10	
	Secondary Permit Under Reservoir Permit	\$5	
	Recording Secondary Permit	\$5	
	Proof of Commencement of Work	\$1	
	Proof of Completion of Work	\$1	
	Proof of Beneficial Use	\$1	
	Protests	\$10	
	Extensions of Time	\$5	
	Assignment of Water Right Deed	\$1	
	Filing Any Other Instrument	\$1	
	Copies--1 to 100 Words	\$1	
	Each Additional 100 Words	20¢	
	Certifying Documents	\$1	
	Blueprint Copy of Map	15¢/sq. ft.	
	Total Water Resources		<u>\$ 67,913.82</u>

Supreme Court Fees:

2.250	Filing in Supreme Court	\$25	
	Court Decisions (Pamphlet- 1 year)	\$5	
	Less than 6 mo. Decisions	\$2.50	
	Total Supreme Court		<u>\$ 17,948.15</u>

Civil Action Fees:

19.030	Civil Action Filings	\$15	
	Total General Fund		<u>\$ 345,326.00</u>

Petroleum Inspection:

590.120	Inspection Fees 1/20th of 1¢ (.0005) per Gal. of Gas or Oil Shipped into the State		<u>\$ 297,756.28</u>
---------	------------------------------------------------------------------------------------------	--	----------------------

Savings and Loans:

673.080	Applications for move of office	\$100-\$250	
673.430	Annual examination fee home office	\$250	
	Annual examination fee branch office	\$100	
	Annual assessment 15¢/\$1,000 assets		
673.460	Out-of-State examinations, \$25 per person plus expenses		
673.4845	Application for reorganization	\$150	
673.595	Foreign association applications	\$250	
	Foreign association annual license	\$200	
	Foreign Association investigation	\$30/hr.	
673.630	Federal charter filing	\$20	
			<u>\$ 266,768.58</u>
673.260	Annual license		
	Home office \$200 plus 15¢/\$1,000 assets		
	Branch office \$100		
	Salesmen, Solicitors \$5		
			<u>\$ 273,894.24</u>

Savings and Loans (cont.):

645B.050	Mortgage Company		
	Original application	\$200	
	Original branch office	75	
	Filing between 4/1 & 6/30	100	
	Duplicate license	10	
	Renewal based on load volume		
	Under \$1 million	200	
	\$1 million to \$2 million	250	
	\$2 million to \$3 million	300	
	\$3 million to \$4 million	350	
	\$4 million to \$5 million	400	
	\$5 million to \$10 million	500	
	Over \$10 million	600	
	Transcript of decision	25¢/folio	
	Certification of transcript	1	
			<u>\$ 18,075.00</u>
	Total Savings & Loan		<u>\$ 558,237.82</u>

Teacher Certification:* 1979-80

391.040	Original (5 yrs. or more)	\$10	
	Renewal (5 yrs. or more)	3	
	Evaluation for certificate	10	
	Total Teacher Certification		<u>\$ 23,435.00</u>

* NRS requires fee of at least \$3, regulations establish actual fee

Laetril and Gerovital:

585.495	Gross receipts	10%	<u>\$ 38,240.22</u>
---------	----------------	-----	---------------------

TOTAL ALL FEES			<u>\$7,314,062.56</u>
----------------	--	--	-----------------------