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MOCK-UP

PROPOSED AMENDMENT TO
ASSEMBLY BILL NO. 447

PREPARED FOR AB 447 SUBCOMMITTEE, MARCUS CONKLIN, CHAIRMAN
APRIL 9, 2003

PREPARED BY THE RESEARCH DIVISION

NOTE: THIS DOCUMENT SHOWS PROPOSED AMENDMENTS IN CONCEPTUAL FORM. THE LANGUAGE AND ITS PLACEMENT IN THE OFFICIAL AMENDMENT MAY DIFFER.

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~green bold double strikethrough~~ is language proposed to be deleted in this amendment and (5) ~~green bold dashed underlining~~ is deleted language in the original bill that is proposed to be retained in this amendment.

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

1 **Section 1.** Chapter 444 of NRS is hereby amended by adding thereto
2 a new section to read as follows:

3 ~~1. The owner or operator of a disposal site that receives an average~~
4 ~~of 20 tons or more of solid waste per day for disposal in a landfill shall~~
5 ~~collect a fee of 30 cents for each ton of solid waste that is received, or a~~
6 ~~volumetric equivalent as determined by the Division of Environmental~~
7 ~~Protection of the State Department of Conservation and Natural~~
8 ~~Resources.~~

9 ~~2. To recover the cost of paying a fee charged pursuant to~~
10 ~~subsection 1, a person who holds a franchise to collect solid waste or~~
11 ~~who otherwise has a contract to transport solid waste may charge a fee to~~
12 ~~the person generating the solid waste and may include a prorated fee in~~
13 ~~billings for service.~~

14 ~~3. Not later than 30 days after each calendar quarter, the owner or~~
15 ~~operator of a disposal site shall submit the fees collected during that~~
16 ~~calendar quarter pursuant to this section to the Department of Taxation~~
17 ~~in a form prescribed by the Department of Taxation.~~

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PROPOSED AMENDMENT TO AB447

ASSEMBLY NATURAL RES., AGRICULTURE & MINING
DATE: 4/7/03 ROOM: 3161 EXHIBIT C 1-12
SUBMITTED BY: Linda Eissmann

1 ~~4. The Department of Taxation shall deposit the fees submitted~~
2 ~~pursuant to subsection 3 in the Solid Waste Management Account~~
3 ~~created by NRS 444.615.~~

4 ~~5. In collecting the fee, the Department of Taxation may employ any~~
5 ~~administrative and legal powers conferred upon it for the collection of~~
6 ~~the sales and use taxes by chapters 360 and 372 of NRS.~~

7 ~~6. The Department of Taxation may adopt regulations necessary to~~
8 ~~administer and enforce the provisions set forth in this section.~~

9 **Sec. 2.** NRS 444.450 is hereby amended to read as follows:

10 444.450 As used in NRS 444.440 to 444.620, inclusive, ~~and section 4~~
11 ~~of this act,~~ unless the context otherwise requires, the words and terms
12 defined in NRS 444.460 to 444.500, inclusive, have the meanings ascribed
13 to them in those sections.

14 **Sec. 3.** NRS 444.553 is hereby amended to read as follows:

15 444.553 1. The solid waste management authority shall, in
16 accordance with the regulations of the State Environmental Commission
17 adopted pursuant to NRS 444.560, issue permits to operate disposal sites.

18 2. A person shall not operate or authorize the operation of a disposal
19 site unless the operator:

20 (a) Holds a permit to operate the disposal site issued by the solid waste
21 management authority; ~~and~~

22 (b) *If the disposal site is a regional disposal site, holds a certificate of*
23 *designation for the site issued by the solid waste management authority;*
24 *and*

25 (c) Complies with the terms and conditions of the permit.

26 3. *A person who proposes to establish a new regional disposal site*
27 *must obtain a certificate of designation from the solid waste management*
28 *authority before submitting an application for a permit to operate the*
29 *proposed regional disposal site. An application for a certificate of*
30 *designation must include sufficient information to demonstrate the*
31 *benefits and risks of the proposed regional disposal site to the public*
32 *health and environment. The application must include, without*
33 *limitation, information concerning:*

34 (a) *The proximity of the proposed regional disposal site to the nearest*
35 *inhabited dwellings, populated areas, public roads, airports, wetlands,*
36 *bodies of surface water and sources of ground water;*

37 (b) *Whether the proposed regional disposal site complies with local*
38 *and regional plans and requirements governing land use;*

39 (c) *The risks of the proposed regional disposal site causing damage*
40 *to public and private sources of drinking water, environmentally*
41 *sensitive areas, and scenic, historic or recreational areas, and the*
42 *potential effects of the proposed regional disposal site on such water and*
43 *such areas; and*

1 ~~(d) The benefits of the proposed regional disposal site to the public,~~
2 ~~including, without limitation, the need for the regional disposal site to~~
3 ~~provide disposal capacity; and~~

4 ~~(e) The estimated contribution of the proposed regional disposal site~~
5 ~~to achieving the state goal of recycling 25 percent of its solid waste~~
6 ~~pursuant to NRS 444.020.~~

7 4. The solid waste management authority shall not issue a
8 certificate of designation for a proposed regional disposal site unless it
9 determines that the proposed regional disposal site will provide
10 ~~environmental~~ benefits to the State and that any risks posed by the
11 proposed regional disposal site can be adequately mitigated.

12 5. As used in this section, "regional disposal site" means a disposal
13 site that receives solid waste from outside of the county in which it is
14 located and receives on average 1,000 or more tons of solid waste per
15 day.

16 **Sec. 4.** NRS 444.583 is hereby amended to read as follows:

17 444.583 1. Except as otherwise provided in subsection 5, it is
18 unlawful willfully to:

19 (a) Dispose of, abandon or dump a motor vehicle battery, motor
20 vehicle tire or motor oil at any site which has not been issued a permit for
21 that purpose by the ~~{State Department of Conservation and Natural~~
22 ~~Resources;} solid waste management authority;~~

23 (b) Dispose of, abandon or dump a motor vehicle battery, motor
24 vehicle tire or motor oil at a sanitary landfill or other disposal site
25 established by a municipality which has not been issued a permit for that
26 purpose by the ~~{State Department of Conservation and Natural Resources;}
27 solid waste management authority; or~~

28 (c) Incinerate a motor vehicle battery or motor vehicle tire as a means
29 of ultimate disposal, unless the incineration is approved by the
30 ~~{Department}~~ solid waste management authority for the recovery of
31 energy or other appropriate use.

32 2. A person who violates the provisions of subsection 1 is guilty of a
33 misdemeanor and , except as otherwise provided in NRS 445C.010 to
34 445C.120, inclusive, shall be punished by a fine of not less than \$100 per
35 violation.

36 3. The ~~{Department}~~ solid waste management authority shall
37 establish a plan for the appropriate disposal of used or waste motor vehicle
38 batteries, motor vehicle tires and motor oil. The plan must include the
39 issuance of permits to approved sites or facilities for the disposal of those
40 items by the public. The plan may include ~~{coordination with the Office of
41 Community Service within the Governor's office for the education of}
42 educating the public regarding the necessity of disposing of these items
43 properly and recycling them.~~

44 4. The ~~{Department}~~ solid waste management authority shall
45 encourage the voluntary establishment of authorized sites which are open

1 to the public for the deposit of used or waste motor vehicle batteries, motor
2 vehicle tires and motor oil.

3 5. The provisions of subsections 1 and 2 do not apply to the disposal
4 of used or waste motor vehicle batteries or motor vehicle tires if the
5 unavailability of a site that has been issued a permit by the ~~{State~~
6 ~~Department of Conservation and Natural Resources}~~ *solid waste*
7 *management authority* makes disposal at such a site impracticable. The
8 provisions of this subsection do not exempt a person from any other
9 regulation of the ~~{Department}~~ *State Environmental Commission or solid*
10 *waste management authority* concerning the disposal of used or waste
11 motor vehicle batteries or motor vehicle tires.

12 **Sec. 5.** NRS 444.592 is hereby amended to read as follows:

13 444.592 If the solid waste management authority receives information
14 that the handling, storage, recycling, transportation, treatment or disposal
15 of any solid waste presents or may present a threat to human health, public
16 safety or the environment, or is in violation of a term or condition of a
17 permit issued pursuant to NRS 444.553 or 444.556, a statute, a regulation,
18 ~~{or}~~ an order issued pursuant to NRS ~~{444.594,}~~ *444.592, or a regulation*
19 *governing waste tires adopted pursuant to NRS 444A.020, the solid waste*
20 *management authority may, in addition to any other remedy provided in*
21 *NRS 444.440 to 444.620, inclusive ~~{-}~~, and section 1 of this act:*

22 1. Issue an order directing the owner or operator of the disposal site or
23 any other site where the handling, storage, recycling, transportation,
24 treatment or disposal has occurred or may occur, or any other person who
25 has custody of the solid waste, to take such steps as are necessary to
26 prevent the act or eliminate the practice which constitutes the threat or
27 violation.

28 2. *Issue an order directing a person who generates the solid waste to*
29 *take such actions as are necessary to prevent the act or eliminate the*
30 *practice which constitutes the threat or violation if the person who has*
31 *custody of the solid waste is unable or unwilling to take necessary action.*
32 *A person who generates solid waste is responsible for the proper disposal*
33 *of the solid waste until the solid waste is collected by a municipality or*
34 *person authorized by the municipality to collect the solid waste or is*
35 *disposed of at a disposal site that has the appropriate permit for the*
36 *disposal.*

37 3. Commence an action in a court of competent jurisdiction to enjoin
38 the act or practice which constitutes the threat or violation in accordance
39 with the provisions of NRS ~~{459.580.~~

40 ~~—3.—~~ 444.600.

41 4. Take any other action designed to reduce or eliminate the threat or
42 violation.

43 **Sec. 6.** NRS 444.620 is hereby amended to read as follows:

1 444.620 1. No plan for a solid waste management system adopted
2 pursuant to NRS 444.440 to 444.620, inclusive, ~~and section 1 of this act,~~
3 applies to any agricultural activity or agricultural waste.

4 2. No provision of NRS 444.440 to 444.620, inclusive, ~~and section 1~~
5 ~~of this act,~~ prevents a mining operation from dumping waste from its
6 operation on its own lands.

7 Sec. 7. Chapter 444A of NRS is hereby amended by adding thereto
8 the provisions set forth as sections 8 and 9 of this act.

9 Sec. 8. 1. *On or before February 15 of each calendar year, a*
10 *person who collects recyclable materials from a business or another*
11 *person shall submit a report to the Division of Environmental Protection*
12 *of the Department for the immediately preceding calendar year which*
13 *includes, without limitation, the amount of recyclable material collected,*
14 *processed and shipped back into the market for products made from*
15 *recycled materials. The person shall submit the report on a form*
16 *prescribed by the Division of Environmental Protection.*

17 2. *The Division of Environmental Protection of the Department may*
18 *inspect the facility and review the records of a person who collects*
19 *recyclable materials from businesses or other persons to verify the*
20 *accuracy of a report submitted pursuant to this section.*

21 3. *If a person submitting a report pursuant to this section claims*
22 *that information in the report is proprietary information and the*
23 *Administrator of the Division of Environmental Protection of the*
24 *Department concurs, that information must be kept confidential. If the*
25 *information in a report is deemed confidential, only a summary of the*
26 *information may be released to the public.*

27 4. *The Division of Environmental Protection of the Department*
28 *shall impose an administrative penalty of \$100 \$500 upon a person who*
29 *collects recyclable materials from businesses or other persons failing to*
30 *submit a report pursuant to this section.*

31 Sec. 9. 1. *The Division of Environmental Protection of the*
32 *Department may award grants to municipalities, educational institutions*
33 *and nonprofit organizations for projects that enhance solid waste*
34 *management systems and promote efficient use of resources.*

35 2. *The Division of Environmental Protection of the Department*
36 *shall consult with a solid waste management authority before awarding a*
37 *grant to a municipality, educational institution or nonprofit organization*
38 *that is in the jurisdiction of the solid waste management authority.*

39 ~~3. A grant awarded pursuant to this section may be used to defray~~
40 ~~up to 50 percent of the costs associated with the appointment of a~~
41 ~~recycling coordinator pursuant~~
42 ~~NRS 444A.050.~~

43 4. *The State Environmental Commission shall adopt regulations*
44 *governing the administration of the grants awarded pursuant to this*
45 *section.*

1 5. As used in this section:

2 (a) "Solid waste management authority" has the meaning ascribed to
3 it in NRS 444.495.

4 (b) "Solid waste management system" has the meaning ascribed to it
5 in NRS 444.500.

6 Sec. 10. NRS 444A.010 is hereby amended to read as follows:

7 444A.010 As used in NRS 444A.010 to 444A.080, inclusive, and
8 sections 8 and 9 of this act, unless the context otherwise requires, the
9 words and terms described in NRS 444A.011 to 444A.017, inclusive, have
10 the meanings ascribed to them in those sections.

11 Sec. 11. NRS 444A.040 is hereby amended to read as follows:

12 444A.040 1. The board of county commissioners in a county whose
13 population is 100,000 or more, or its designee, shall make available for use
14 in that county a program for:

15 (a) The separation at the source of recyclable material from other solid
16 waste originating from the residential premises, ~~including, without~~
17 ~~limitation, multifamily dwellings where services for the collection of solid~~
18 ~~waste are provided,~~ and public buildings where services for the collection
19 of solid waste are provided.

20 (b) The establishment of recycling centers for the collection and
21 disposal of recyclable material where existing recycling centers do not
22 carry out the purposes of the program, including provision for the
23 collection of recyclable material from the public at municipal landfills
24 and transfer stations.

25 (c) The disposal of hazardous household products which are capable of
26 causing harmful physical effects if inhaled, absorbed or ingested. This
27 program may be included as a part of any other program made available
28 pursuant to this subsection.

29 ~~(d) The businesses in the county to reduce waste and separate~~
30 ~~recyclable material from other solid waste at the source. This program~~
31 ~~must~~

32 ~~(1) When a person applies for a business license or renewal of a~~
33 ~~business license in the county, provide the person with information~~
34 ~~regarding waste reduction and the recycling opportunities available to~~
35 ~~the business; and~~

36 ~~(2) Upon request of the owner or operator of a business in the~~
37 ~~county, provide consultation services to the business concerning waste~~
38 ~~reduction and recycling of materials.~~

39 2. The board of county commissioners of a county whose population
40 is 40,000 or more but less than 100,000, or its designee:

41 (a) May make available for use in that county a program for the
42 separation at the source of recyclable material from other solid waste
43 originating from the residential premises, ~~including, without limitation,~~
44 ~~multifamily dwellings where services for the collection of solid waste are~~

1 ~~provided~~, and public buildings where services for the collection of solid
2 waste are provided.

3 (b) Shall make available for use in that county a program for:

4 (1) The establishment of recycling centers for the collection and
5 disposal of recyclable material where existing recycling centers do not
6 carry out the purposes of the program established pursuant to paragraph
7 (a).

8 (2) The disposal of hazardous household products which are
9 capable of causing harmful physical effects if inhaled, absorbed or
10 ingested. This program may be included as a part of any other program
11 made available pursuant to this subsection.

12 3. The board of county commissioners of a county whose population
13 is less than 40,000, or its designee, may make available for use in that
14 county a program for:

15 (a) The separation at the source of recyclable material from other solid
16 waste originating from the residential premises ~~including, without~~
17 ~~limitation, multifamily dwellings where services for the collection of solid~~
18 ~~waste are provided~~, and public buildings where services for the collection
19 of solid waste are provided.

20 (b) The establishment of recycling centers for the collection and
21 disposal of recyclable material where existing recycling centers do not
22 carry out the purposes of the program.

23 (c) The disposal of hazardous household products which are capable of
24 causing harmful physical effects if inhaled, absorbed or ingested. This
25 program may be included as a part of any other program made available
26 pursuant to this subsection.

27 4. Any program made available pursuant to this section:

28 (a) Must not:

29 (1) Conflict with the standards adopted by the State Environmental
30 Commission pursuant to NRS 444A.020; and

31 (2) Become effective until approved by the Department.

32 (b) May be based on the model plans adopted pursuant to
33 NRS 444A.030.

34 5. In counties with population less than 40,000, ~~the governing~~
35 ~~body of a municipality may adopt and carry out within the municipality~~
36 ~~such programs made available pursuant to this section as are deemed~~
37 ~~necessary and appropriate for that municipality.~~

38 6. Any municipality may, with the approval of the governing body of
39 an adjoining municipality, participate in any program adopted by the
40 adjoining municipality pursuant to subsection 5.

41 7. Persons residing on an Indian reservation or Indian colony may
42 participate in any program adopted pursuant to subsection 5 by a
43 municipality in which the reservation or colony is located if the governing
44 body of the reservation or colony adopts an ordinance requesting such
45 participation. Upon receipt of such a request, the governing body of the

1 municipality shall make available to the residents of the reservation or
2 colony those programs requested.

3 **Sec. 12.** NRS 444A.050 is hereby amended to read as follows:

4 444A.050 1. A county or health district that adopts a program
5 pursuant to NRS 444A.040 shall:

6 ~~(a) [On or before July 1 of each year, submit a report to the
7 Department of the number of tons of material disposed of in the area
8 covered by the program.] Appoint a person to serve as a recycling
9 coordinator within the jurisdiction of the county or health district. The
10 recycling coordinator shall promote and provide information to support
11 local programs for waste reduction and recycling at commercial and
12 residential premises.~~

13 ~~(b) ^W Within 6 months after adopting the program, and at least once
14 every ~~6~~ ³ months thereafter, notify all persons occupying residential,
15 commercial, governmental and institutional premises within the area
16 covered by the program of the local recycling opportunities and the need to
17 reduce the amount of waste generated.~~

18 2. The governing body of a municipality that adopts a program
19 pursuant to NRS 444A.040 shall:

20 (a) Adopt such ordinances as are necessary for the enforcement of the
21 program ~~{ }~~, *including, without limitation, ordinances requiring that*
22 *provisions for the storage of recyclable material be included in an*
23 *application for a building permit for a new commercial office building*
24 *larger than 50,000 square feet and a new multifamily residential*
25 *complex with 20 or more units.*

26 (b) At least once every ~~{36}~~ ²⁴ months, conduct a review of the
27 program and make ~~{such}~~ *suggestions to the Division of Environmental*
28 *Protection of the Department for revisions to the program and any*
29 *ordinances adopted pursuant thereto as are deemed necessary and*
30 *appropriate. The governing body shall submit the findings of the review*
31 *of the program and proposed revisions to the Division of Environmental*
32 *Protection for approval on or before July 30 of every even-numbered*
33 *year. Upon the approval of the proposed revisions by the Division of*
34 *Environmental Protection, the governing body may revise the program.*

35 **Sec. 13.** NRS 444A.060 is hereby amended to read as follows:

36 444A.060 1. A person who offers a tire for a vehicle for sale at
37 retail shall post at the point of purchase a written notice which is at least 8
38 1/2 inches by 11 inches in size and contains the following information:

39
40 NOTICE

41
42 State law requires us to accept used tires for *disposal or*
43 *recycling* when new tires are purchased from us.
44

1 2. It is unlawful for a person who offers a tire for a vehicle for retail
2 sale to refuse to accept used or waste tires in exchange on the purchase of a
3 new tire. This section does not require the purchaser of a tire to provide a
4 used or waste tire as a condition of his purchase of a new tire. The seller
5 shall comply with the regulations of the State Environmental Commission
6 regarding the proper disposal of the used or waste tires so collected. In
7 addition to any other applicable penalty, any person who violates the
8 provisions of this subsection is guilty of a misdemeanor and shall be fined
9 not less than \$100 for each day of violation.

10 Sec. 14. NRS 444A.110 is hereby amended to read as follows:

11 444A.110 1. The Division of Environmental Protection of the State
12 Department of Conservation and Natural Resources shall develop a
13 program of public education to provide information, increase public
14 awareness of the individual responsibility of properly disposing of solid
15 waste and encouraging public participation in recycling, reuse and waste
16 reduction. The program must be designed in accordance with the plans to
17 provide for a solid waste management system approved pursuant to NRS
18 444.510 to communicate the importance of conserving natural resources,
19 in addition to the importance of protecting public health and the
20 environment. The program must include promotion of the private and
21 public efforts to accomplish conservation, recovery and reuse.

22 2. The Division of Environmental Protection of the State Department
23 of Conservation and Natural Resources shall encourage the reduction of
24 waste and litter by:

25 (a) Providing, upon request, advice to persons regarding techniques to
26 reduce waste and general information on recycling.

27 (b) Establishing a computer database to process related information.

28 (c) Establishing a toll-free telephone line to assist in the dissemination
29 of information.

30 (d) Sponsoring or cosponsoring technical workshops and seminars on
31 waste reduction.

32 (e) Assisting local programs for the research and development of plans
33 to reduce waste.

34 (f) Coordinating the dissemination of publications on waste reduction,
35 regardless of the source of those publications.

36 (g) Assisting in the development and promotion of programs of
37 continuing education for educators and administrators to enable them to
38 teach and encourage methods of waste reduction.

39 (h) Developing an emblem to signify and advertise the efforts in
40 Nevada to encourage recycling.

41 (i) Recommending to educational institutions courses and curricula
42 relating to recycling and the reduction of waste.

43 (j) Assisting state agencies, upon request, to develop and carry out
44 programs for recycling within state buildings.

1 (k) Developing a program to recognize and publicize outstanding
2 efforts by educational institutions, businesses and other persons to
3 reduce waste and participate in recycling programs.

4 3. The Division of Environmental Protection of the State Department
5 of Conservation and Natural Resources shall coordinate the technical
6 assistance available from the various state agencies. The Administrator of
7 that Division shall prepare and deliver biennial reports to the Governor
8 regarding the progress of the program.

9 **Sec. 15.** 1. NRS 444.587 is hereby repealed.

10 ~~2. NRS 444.090 is hereby repealed.~~

11 **Sec. 16.** ~~The provisions of subsection 1 of NRS 354.599 do not~~
12 ~~apply to any additional expenses of a local government that are related~~
13 ~~to the provisions of this act.~~

14 **Sec. 17.** ~~This section, sections 2 to 14, inclusive, subsection 1~~
15 ~~of section 15, and section 16 of this act become effective on October 1,~~
16 ~~2003.~~

17 ~~2. Section 1 and subsection 2 of section 15 of this act become~~
18 ~~effective on January 1, 2004. This bill is effective upon passage and~~
19 ~~approval.~~

TEXT OF REPEALED SECTIONS

444.587 Division of Environmental Protection: Development of markets for products made from recycled materials; reports to Legislature.

1. The Division of Environmental Protection of the State Department of Conservation and Natural Resources shall:

(a) Develop markets in this state for products made from recycled materials;

(b) Determine the feasibility for the development of markets outside the State for products made from recycled materials; and

(c) Provide producers of recycled materials in this state with information relating to manufacturers of products made from those materials.

2. The Division of Environmental Protection of the State Department of Conservation and Natural Resources shall, not later than February 1 of each year, submit a report to the Director of the Legislative Counsel Bureau for presentation to the Legislature. The report must include:

(a) A general description of the markets for recycled materials in this state; and

(b) Any recommendations relating to:

(1) Increasing the demand for recycled materials and developing markets for recycled materials;

(2) The development of state and local policies which encourage the purchasing of products manufactured from recycled materials; and

(3) Financial assistance and incentives to encourage the use of recycled materials in this state.

3. As used in this section, "recycled material" means material which is separated from solid waste and processed for use as a raw material or product.

444A.090 Imposition and rate of fee; accounting for and disposition of money collected; powers and duties of Department of Taxation.

1. A person who sells a new tire for a vehicle to a customer for any purpose other than for resale by the customer in the ordinary course of business shall collect from the purchaser at the time he collects the applicable sales taxes for the sale a fee of \$1 per tire. A person who did not pay the fee imposed by this section at the time of purchase because he purchased the new tire for resale and who then makes any use of that tire other than to resell it in the ordinary course of business, shall pay the fee imposed by this section to the Department of Taxation at the time of the first use of that tire for a purpose other than holding it for resale.

2. The seller shall account separately for all money received pursuant to subsection 1 as a deposit to be held in trust for the State. In accordance with the regulations adopted pursuant to subsection 3, the seller shall transmit 95 percent of the money held in trust pursuant to this section to the Department of Taxation for deposit with the State Treasurer for credit to the Solid Waste Management Account in the State General Fund. The remaining 5 percent and all interest and income which accrued on the money while in trust with the seller become the property of the seller on the day the balance for the month is transmitted to the Department of Taxation and may be retained by the seller to cover his related administrative costs.

3. The Director of the Department of Taxation shall adopt regulations establishing acceptable methods for accounting for and transmitting to the Department money collected or required to be paid by retailers pursuant to subsection 1. The regulations must include a designation of the persons responsible for payment. The regulations must, in appropriate situations, allow for the transmission of that money together with the payment of the applicable sales and use taxes.

4. In collecting the fee, the Department of Taxation may employ any administrative and legal powers conferred upon it for the collection of the sales and use taxes by chapters 360 and 372 of NRS.

5. The fee imposed pursuant to subsection 1 does not apply to any tire included in the sale of a new or used vehicle unless the tire is sold in a separate transaction.

H