
ASSEMBLY BILL NO. 447—COMMITTEE ON NATURAL RESOURCES,
AGRICULTURE, AND MINING

(ON BEHALF OF THE DEPARTMENT OF CONSERVATION AND
NATURAL RESOURCES, ENVIRONMENTAL PROTECTION DIVISION)

MARCH 21, 2003

Referred to Committee on Natural Resources,
Agriculture, and Mining

SUMMARY—Makes various changes concerning management of
solid waste. (BDR 40-492)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to solid waste; requiring certain owners and operators of disposal sites to collect a fee for the collection of solid waste and deposit such fees with the Department of Taxation; establishing requirements for the operation of a regional disposal site; requiring a solid waste management authority to administer provisions governing the disposal of motor vehicle batteries, tires or oil; authorizing a solid waste management authority to issue certain orders to a person who generates solid waste; requiring a person who collects recyclable materials to submit an annual report to the Division of Environmental Protection of the State Department of Conservation and Natural Resources; authorizing the Division to issue grants to certain entities; requiring certain counties and health districts to appoint recycling coordinators; providing a penalty; and providing other matters properly relating thereto.

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



* A B 4 4 7 *

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

3 1. *The owner or operator of a disposal site that receives an*
4 *average of 20 tons or more of solid waste per day for disposal in a*
5 *landfill shall collect a fee of 30 cents for each ton of solid waste*
6 *that is received, or a volumetric equivalent as determined by the*
7 *Division of Environmental Protection of the State Department of*
8 *Conservation and Natural 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*
11 *or who otherwise has a contract to transport solid waste may*
12 *charge a fee to the person generating the solid waste and may*
13 *include a prorated fee in billings for service.*

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

19 4. *The Department of Taxation shall deposit the fees*
20 *submitted pursuant to subsection 3 in the Solid Waste*
21 *Management Account created by NRS 444.615.*

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

26 6. *The Department of Taxation may adopt regulations*
27 *necessary to administer and enforce the provisions set forth in this*
28 *section.*

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

30 444.450 As used in NRS 444.440 to 444.620, inclusive, *and*
31 *section 1 of this act*, unless the context otherwise requires, the
32 words and terms defined in NRS 444.460 to 444.500, inclusive,
33 have the meanings ascribed to them in those sections.

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

35 444.553 1. The solid waste management authority shall, in
36 accordance with the regulations of the State Environmental
37 Commission adopted pursuant to NRS 444.560, issue permits to
38 operate disposal sites.

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

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

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



1 (c) Complies with the terms and conditions of the permit.
 2 3. *A person who proposes to establish a new regional disposal*
 3 *site must obtain a certificate of designation from the solid waste*
 4 *management authority before submitting an application for a*
 5 *permit to operate the proposed regional disposal site. An*
 6 *application for a certificate of designation must include sufficient*
 7 *information to demonstrate the benefits and risks of the proposed*
 8 *regional disposal site to the public health and environment. The*
 9 *application must include, without limitation, information*
 10 *concerning:*

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

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

17 (c) *The risks of the proposed regional disposal site causing*
 18 *damage to public and private sources of drinking water,*
 19 *environmentally sensitive areas, and scenic, historic or*
 20 *recreational areas, and the potential effects of the proposed*
 21 *regional disposal site on such water and such areas;*

22 (d) *The benefits of the proposed regional disposal site to the*
 23 *public, including, without limitation, the need for the regional*
 24 *disposal site to provide disposal capacity; and*

25 (e) *The estimated contribution of the proposed regional*
 26 *disposal site to achieving the state goal of recycling 25 percent of*
 27 *its solid waste pursuant to NRS 444A.020.*

28 4. *The solid waste management authority shall not issue a*
 29 *certificate of designation for a proposed regional disposal site*
 30 *unless it determines that the proposed regional disposal site will*
 31 *provide environmental benefits to the State and that any risks*
 32 *posed by the proposed regional disposal site can be adequately*
 33 *mitigated.*

34 5. *As used in this section, "regional disposal site" means a*
 35 *disposal site that receives solid waste from outside of the county in*
 36 *which it is located.*

37 **Sec. 4.** NRS 444.583 is hereby amended to read as follows:
 38 444.583 1. Except as otherwise provided in subsection 5, it is
 39 unlawful willfully to:

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

44 (b) Dispose of, abandon or dump a motor vehicle battery, motor
 45 vehicle tire or motor oil at a sanitary landfill or other disposal site



1 established by a municipality which has not been issued a permit for
2 that purpose by the ~~{State Department of Conservation and Natural~~
3 ~~Resources;} *solid waste management authority*; or~~

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

8 2. A person who violates the provisions of subsection 1 is
9 guilty of a misdemeanor and, except as otherwise provided in NRS
10 445C.010 to 445C.120, inclusive, shall be punished by a fine of not
11 less than \$100 per violation.

12 3. The ~~{Department}~~ *solid waste management authority* shall
13 establish a plan for the appropriate disposal of used or waste motor
14 vehicle batteries, motor vehicle tires and motor oil. The plan must
15 include the issuance of permits to approved sites or facilities for the
16 disposal of those items by the public. The plan may include
17 ~~{coordination with the Office of Community Service within the~~
18 ~~Governor's office for the education of}~~ *educating* the public
19 regarding the necessity of disposing of these items properly and
20 recycling them.

21 4. The ~~{Department}~~ *solid waste management authority* shall
22 encourage the voluntary establishment of authorized sites which are
23 open to the public for the deposit of used or waste motor vehicle
24 batteries, motor vehicle tires and motor oil.

25 5. The provisions of subsections 1 and 2 do not apply to the
26 disposal of used or waste motor vehicle batteries or motor vehicle
27 tires if the unavailability of a site that has been issued a permit by
28 the ~~{State Department of Conservation and Natural Resources}~~ *solid*
29 *waste management authority* makes disposal at such a site
30 impracticable. The provisions of this subsection do not exempt a
31 person from any other regulation of the ~~{Department}~~ *State*
32 *Environmental Commission or solid waste management authority*
33 concerning the disposal of used or waste motor vehicle batteries or
34 motor vehicle tires.

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

36 444.592 If the solid waste management authority receives
37 information that the handling, storage, recycling, transportation,
38 treatment or disposal of any solid waste presents or may present a
39 threat to human health, public safety or the environment, or is in
40 violation of a term or condition of a permit issued pursuant to NRS
41 444.553 or 444.556, a statute, a regulation, ~~{or}~~ an order issued
42 pursuant to NRS ~~{444.594,}~~ *444.592, or a regulation governing*
43 *waste tires adopted pursuant to NRS 444A.020*, the *solid waste*
44 *management* authority may, in addition to any other remedy



1 provided in NRS 444.440 to 444.620, inclusive ~~[1]~~, *and section 1 of*
2 *this act:*

3 1. Issue an order directing the owner or operator of the disposal
4 site or any other site where the handling, storage, recycling,
5 transportation, treatment or disposal has occurred or may occur, or
6 any other person who has custody of the solid waste, to take such
7 steps as are necessary to prevent the act or eliminate the practice
8 which constitutes the threat or violation.

9 2. *Issue an order directing a person who generates the solid*
10 *waste to take such actions as are necessary to prevent the act or*
11 *eliminate the practice which constitutes the threat or violation if*
12 *the person who has custody of the solid waste is unable or*
13 *unwilling to take necessary action. A person who generates solid*
14 *waste is responsible for the proper disposal of the solid waste until*
15 *the solid waste is collected by a municipality or person authorized*
16 *by the municipality to collect the solid waste or is disposed of at a*
17 *disposal site that has the appropriate permit for the disposal.*

18 3. Commence an action in a court of competent jurisdiction to
19 enjoin the act or practice which constitutes the threat or violation in
20 accordance with the provisions of NRS ~~[459.580.~~

21 ~~—3.] 444.600.~~

22 4. Take any other action designed to reduce or eliminate the
23 threat or violation.

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

25 444.620 1. No plan for a solid waste management system
26 adopted pursuant to NRS 444.440 to 444.620, inclusive, *and section*
27 *1 of this act*, applies to any agricultural activity or agricultural
28 waste.

29 2. No provision of NRS 444.440 to 444.620, inclusive, *and*
30 *section 1 of this act*, prevents a mining operation from dumping
31 waste from its operation on its own lands.

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

34 **Sec. 8. 1.** *On or before February 15 of each calendar year,*
35 *a person who collects recyclable materials from a business or*
36 *another person shall submit a report to the Division of*
37 *Environmental Protection of the Department for the immediately*
38 *preceding calendar year which includes, without limitation, the*
39 *amount of recyclable material collected, processed and shipped*
40 *back into the market for products made from recycled materials.*
41 *The person shall submit the report on a form prescribed by the*
42 *Division of Environmental Protection.*

43 2. *The Division of Environmental Protection of the*
44 *Department may inspect the facility and review the records of a*
45 *person who collects recyclable materials from businesses or other*



1 *persons to verify the accuracy of a report submitted pursuant to*
2 *this section.*

3 *3. If a person submitting a report pursuant to this section*
4 *claims that information in the report is proprietary information*
5 *and the Administrator of the Division of Environmental Protection*
6 *of the Department concurs, that information must be kept*
7 *confidential. If the information in a report is deemed confidential,*
8 *only a summary of the information may be released to the public.*

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

13 **Sec. 9.** *1. The Division of Environmental Protection of the*
14 *Department may award grants to municipalities, educational*
15 *institutions and nonprofit organizations for projects that enhance*
16 *solid waste management systems and promote efficient use of*
17 *resources.*

18 *2. The Division of Environmental Protection of the*
19 *Department shall consult with a solid waste management authority*
20 *before awarding a grant to a municipality, educational institution*
21 *or nonprofit organization that is in the jurisdiction of the solid*
22 *waste management authority.*

23 *3. A grant awarded pursuant to this section may be used to*
24 *defray up to 50 percent of the costs associated with the*
25 *appointment of a recycling coordinator pursuant to*
26 *NRS 444A.050.*

27 *4. The State Environmental Commission shall adopt*
28 *regulations governing the administration of the grants awarded*
29 *pursuant to this section.*

30 *5. As used in this section:*

31 *(a) "Solid waste management authority" has the meaning*
32 *ascribed to it in NRS 444.495.*

33 *(b) "Solid waste management system" has the meaning*
34 *ascribed to it in NRS 444.500.*

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

36 444A.010 As used in NRS 444A.010 to 444A.080, inclusive,
37 *and sections 8 and 9 of this act*, unless the context otherwise
38 requires, the words and terms described in NRS 444A.011 to
39 444A.017, inclusive, have the meanings ascribed to them in those
40 sections.

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

42 444A.040 1. The board of county commissioners in a county
43 whose population is 100,000 or more, or its designee, shall make
44 available for use in that county a program for:



- 1 (a) The separation at the source of recyclable material from
2 other solid waste originating from the residential premises,
3 *including, without limitation, multifamily dwellings where services*
4 *for the collection of solid waste are provided*, and public buildings
5 where services for the collection of solid waste are provided.
- 6 (b) The establishment of recycling centers for the collection and
7 disposal of recyclable material where existing recycling centers do
8 not carry out the purposes of the program.
- 9 (c) The disposal of hazardous household products which are
10 capable of causing harmful physical effects if inhaled, absorbed or
11 ingested. This program may be included as a part of any other
12 program made available pursuant to this subsection.
- 13 (d) *The businesses in the county to reduce waste and separate*
14 *recyclable material from other solid waste at the source. This*
15 *program must:*
- 16 (1) *When a person applies for a business license or renewal*
17 *of a business license in the county, provide the person with*
18 *information regarding waste reduction and the recycling*
19 *opportunities available to the business; and*
- 20 (2) *Upon request of the owner or operator of a business in*
21 *the county, provide consultation services to the business*
22 *concerning waste reduction and recycling of materials.*
- 23 2. The board of county commissioners of a county whose
24 population is 40,000 or more but less than 100,000, or its designee:
- 25 (a) May make available for use in that county a program for the
26 separation at the source of recyclable material from other solid
27 waste originating from the residential premises , *including, without*
28 *limitation, multifamily dwellings where services for the collection*
29 *of solid waste are provided*, and public buildings where services for
30 the collection of solid waste are provided.
- 31 (b) Shall make available for use in that county a program for:
- 32 (1) The establishment of recycling centers for the collection
33 and disposal of recyclable material where existing recycling centers
34 do not carry out the purposes of the program established pursuant to
35 paragraph (a).
- 36 (2) The disposal of hazardous household products which are
37 capable of causing harmful physical effects if inhaled, absorbed or
38 ingested. This program may be included as a part of any other
39 program made available pursuant to this subsection.
- 40 3. The board of county commissioners of a county whose
41 population is less than 40,000, or its designee, may make available
42 for use in that county a program for:
- 43 (a) The separation at the source of recyclable material from
44 other solid waste originating from the residential premises ,
45 *including, without limitation, multifamily dwellings where services*



1 *for the collection of solid waste are provided*, and public buildings
2 where services for the collection of solid waste are provided.
3 (b) The establishment of recycling centers for the collection and
4 disposal of recyclable material where existing recycling centers do
5 not carry out the purposes of the program.
6 (c) The disposal of hazardous household products which are
7 capable of causing harmful physical effects if inhaled, absorbed or
8 ingested. This program may be included as a part of any other
9 program made available pursuant to this subsection.
10 4. Any program made available pursuant to this section:
11 (a) Must not:
12 (1) Conflict with the standards adopted by the State
13 Environmental Commission pursuant to NRS 444A.020; and
14 (2) Become effective until approved by the Department.
15 (b) May be based on the model plans adopted pursuant to
16 NRS 444A.030.
17 5. The governing body of a municipality may adopt and carry
18 out within the municipality such programs made available pursuant
19 to this section as are deemed necessary and appropriate for that
20 municipality.
21 6. Any municipality may, with the approval of the governing
22 body of an adjoining municipality, participate in any program
23 adopted by the adjoining municipality pursuant to subsection 5.
24 7. Persons residing on an Indian reservation or Indian colony
25 may participate in any program adopted pursuant to subsection 5 by
26 a municipality in which the reservation or colony is located if the
27 governing body of the reservation or colony adopts an ordinance
28 requesting such participation. Upon receipt of such a request, the
29 governing body of the municipality shall make available to the
30 residents of the reservation or colony those programs requested.
31 **Sec. 12.** NRS 444A.050 is hereby amended to read as follows:
32 444A.050 1. A county or health district that adopts a program
33 pursuant to NRS 444A.040 shall:
34 (a) ~~[On or before July 1 of each year, submit a report to the~~
35 ~~Department of the number of tons of material disposed of in the area~~
36 ~~covered by the program.] *Appoint a person to serve as a recycling*~~
37 ~~*coordinator within the jurisdiction of the county or health district.*~~
38 ~~*The recycling coordinator shall promote and provide information*~~
39 ~~*to support local programs for waste reduction and recycling at*~~
40 ~~*commercial and residential premises.*~~
41 (b) Within 6 months after adopting the program, and at least
42 once every 6 months thereafter, notify all persons occupying
43 residential, commercial, governmental and institutional premises
44 within the area covered by the program of the local recycling
45 opportunities and the need to reduce the amount of waste generated.



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

3 (a) Adopt such ordinances as are necessary for the enforcement
4 of the program ~~[]~~, *including, without limitation, ordinances*
5 *requiring that provisions for the storage of recyclable material be*
6 *included in an application for a building permit for a new*
7 *commercial office building larger than 50,000 square feet and a*
8 *new multifamily residential complex with 20 or more units.*

9 (b) At least once every ~~[36]~~ 24 months, conduct a review of the
10 program and make ~~[such]~~ *suggestions to the Division of*
11 *Environmental Protection of the Department for* revisions to the
12 program and any ordinances adopted pursuant thereto as are deemed
13 necessary and appropriate. *The governing body shall submit the*
14 *findings of the review of the program and proposed revisions to*
15 *the Division of Environmental Protection for approval on or*
16 *before July 30 of every even-numbered year. Upon the approval of*
17 *the proposed revisions by the Division of Environmental*
18 *Protection, the governing body may revise the program.*

19 **Sec. 13.** NRS 444A.060 is hereby amended to read as follows:
20 444A.060 1. A person who offers a tire for a vehicle for sale
21 at retail shall post at the point of purchase a written notice which is
22 at least 8 1/2 inches by 11 inches in size and contains the following
23 information:

24
25 NOTICE

26
27 State law requires us to accept used tires for *disposal*
28 *or* recycling when new tires are purchased from us.
29

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

40 **Sec. 14.** NRS 444A.110 is hereby amended to read as follows:
41 444A.110 1. The Division of Environmental Protection of the
42 State Department of Conservation and Natural Resources shall
43 develop a program of public education to provide information,
44 increase public awareness of the individual responsibility of
45 properly disposing of solid waste and encouraging public



1 participation in recycling, reuse and waste reduction. The program
2 must be designed in accordance with the plans to provide for a solid
3 waste management system approved pursuant to NRS 444.510 to
4 communicate the importance of conserving natural resources, in
5 addition to the importance of protecting public health and the
6 environment. The program must include promotion of the private
7 and public efforts to accomplish conservation, recovery and reuse.

8 2. The Division of Environmental Protection of the State
9 Department of Conservation and Natural Resources shall encourage
10 the reduction of waste and litter by:

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

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

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

17 (d) Sponsoring or cosponsoring technical workshops and
18 seminars on waste reduction.

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

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

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

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

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

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

32 *(k) Developing a program to recognize and publicize*
33 *outstanding efforts by educational institutions, businesses and*
34 *other persons to reduce waste and participate in recycling*
35 *programs.*

36 3. The Division of Environmental Protection of the State
37 Department of Conservation and Natural Resources shall coordinate
38 the technical assistance available from the various state agencies.
39 The Administrator of that Division shall prepare and deliver biennial
40 reports to the Governor regarding the progress of the program.

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

42 2. NRS 444A.090 is hereby repealed.

43 **Sec. 16.** The provisions of subsection 1 of NRS 354.599 do
44 not apply to any additional expenses of a local government that are
45 related to the provisions of this act.



- 1 **Sec. 17.** 1. This section, sections 2 to 14, inclusive,
2 subsection 1 of section 15, and section 16 of this act become
3 effective on October 1, 2003.
4 2. Section 1 and subsection 2 of section 15 of this act become
5 effective on January 1, 2004.

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.

