
ASSEMBLY BILL NO. 477—COMMITTEE ON WAYS AND MEANS
(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 24, 2003

Referred to Concurrent Committees on Transportation
and Ways and Means

SUMMARY—Eliminates requirement for Department of Motor Vehicles to refund certain registration fees and governmental services taxes upon transfer of ownership or interest in motor vehicle or cancellation of registration. (BDR 43-1259)

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

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

AN ACT relating to motor vehicles; eliminating the requirement for the Department of Motor Vehicles, in certain circumstances, to refund certain registration fees and governmental services taxes upon the transfer of ownership or interest in a motor vehicle; eliminating the requirement for the Department to refund certain registration fees and governmental services taxes upon the cancellation of registration and surrender of license plates of a motor vehicle; 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 482.399 is hereby amended to read as follows:
2 482.399 1. Upon the transfer of the ownership of or interest
3 in any vehicle by any holder of a valid registration, or upon
4 destruction of the vehicle, the registration expires.
5 2. The holder of the original registration may transfer the
6 registration to another vehicle to be registered by him and use the



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1 same license plate or plates thereon, if the license plate or plates are
2 appropriate for the second vehicle, upon filing an application for
3 transfer of registration and upon paying the transfer registration fee
4 and the excess, if any, of the registration fee and governmental
5 services tax on the vehicle to which the registration is transferred
6 over the total registration fee and governmental services tax paid on
7 all vehicles from which he is transferring his ownership or interest.
8 Except as otherwise provided in NRS 482.294, an application for
9 transfer of registration must be made in person, if practicable, to any
10 office or agent of the Department or to a registered dealer, and the
11 license plate or plates may not be used upon a second vehicle until
12 registration of that vehicle is complete. In computing the
13 governmental services tax, the Department, its agent or the
14 registered dealer shall credit the portion of the tax paid on the first
15 vehicle attributable to the remainder of the current registration
16 period or calendar year on a pro rata monthly basis against the tax due
17 on the second vehicle or on any other vehicle of which the
18 person is the registered owner. If any person transfers his ownership
19 or interest in two or more vehicles, the Department or the registered
20 dealer shall credit the portion of the tax paid on all of the vehicles
21 attributable to the remainder of the current registration period or
22 calendar year on a pro rata monthly basis against the tax due on the
23 vehicle to which the registration is transferred or on any other
24 vehicle of which the person is the registered owner. The certificates
25 of registration and unused license plates of the vehicles from which
26 a person transfers his ownership or interest must be submitted
27 before credit is given against the tax due on the vehicle to which the
28 registration is transferred or on any other vehicle of which the
29 person is the registered owner.

30 3. In computing the registration fee, the Department or its
31 agent or the registered dealer shall credit the portion of the
32 registration fee paid on each vehicle attributable to the remainder of
33 the current calendar year or registration period on a pro rata basis
34 against the registration fee due on the vehicle to which registration
35 is transferred. If the amount owed on the registration fee or
36 governmental services tax on ~~that~~ *the vehicle to which*
37 *registration is transferred* is less than the credit on the total
38 registration fee or governmental services tax paid on all vehicles
39 from which a person transfers his ownership or interest, *no refund*
40 *may be allowed by* the Department . ~~[shall issue to the person a~~
41 ~~refund in an amount equal to the difference between the amount~~
42 ~~owed on the registration fee or governmental services tax on that~~
43 ~~vehicle and the credit on the total registration fee or governmental~~
44 ~~services tax paid on all vehicles from which a person transfers his~~
45 ~~ownership or interest.]~~



1 4. If the license plate or plates are not appropriate for the
2 second vehicle, the plate or plates must be surrendered to the
3 Department or registered dealer and an appropriate plate or plates
4 must be issued by the Department. The Department shall not reissue
5 the surrendered plate or plates until the next succeeding licensing
6 period.

7 5. If application for transfer of registration is not made within
8 60 days after the destruction or transfer of ownership of or interest
9 in any vehicle, the license plate or plates must be surrendered to the
10 Department on or before the 60th day for cancellation of the
11 registration.

12 ~~{6. If a person cancels his registration and surrenders to the~~
13 ~~Department his license plates for a vehicle, the Department shall~~
14 ~~issue to the person a refund of the portion of the registration fee and~~
15 ~~governmental services tax paid on the vehicle attributable to the~~
16 ~~remainder of the current calendar year or registration period on a pro~~
17 ~~rata basis.}~~

18 **Sec. 2.** This act becomes effective upon passage and approval.

