

SENATE BILL NO. 313—SENATOR RAGGIO

MARCH 17, 2003

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Referred to Committee on Taxation

SUMMARY—Clarifies provisions governing administration of sales and use taxes on sales and leases of motor vehicles to governmental entities. (BDR 32-295)

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.

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AN ACT relating to taxation; clarifying the provisions governing the administration of the sales and use taxes on the sale or lease of a motor vehicle to a governmental entity; 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 372.7283 is hereby amended to read as  
2 follows:

3     372.7283 In administering the provisions of NRS 372.325, the  
4 Department shall apply the exemption for the sale of tangible  
5 personal property to the State of Nevada, its unincorporated  
6 agencies and instrumentalities, to include ~~and~~:

7     **1. All** tangible personal property that is transferred for use by a  
8 state entity in accordance with an agreement executed pursuant to  
9 NRS 353.500 to 353.630, inclusive ~~and~~; *and*

10    **2. Any type of motor vehicle that is transferred for use by a**  
11 *state entity or a county, city, district or other local entity, whether*  
12 *by sale or lease and regardless of whether title to the vehicle*  
13 *passes to the state or local entity at any time during the use of the*  
14 *vehicle.*

15    **Sec. 2.** NRS 374.729 is hereby amended to read as follows:

16    374.729 In administering the provisions of NRS 374.330, the  
17 Department shall apply the exemption for the sale of tangible



1 personal property to the State of Nevada, its unincorporated  
2 agencies and instrumentalities, to include ~~the~~:

3 **1. All** tangible personal property that is transferred for use by a  
4 state entity in accordance with an agreement executed pursuant to  
5 NRS 353.500 to 353.630, inclusive ~~of~~; **and**

6 **2. Any type of motor vehicle that is transferred for use by a**  
7 **state entity or a county, city, district or other local entity, whether**  
8 **by sale or lease and regardless of whether title to the vehicle**  
9 **passes to the state or local entity at any time during the use of the**  
10 **vehicle.**

11 **Sec. 3.** This act becomes effective on July 1, 2003.

