

SENATE BILL NO. 403—SENATORS NGUYEN, CANNIZZARO, DONATE, SCHEIBLE, SPEARMAN; DALY, DONDERO LOOP, FLORES, D. HARRIS, LANGE, NEAL, OHRENSCHALL AND PAZINA

MARCH 27, 2023

Referred to Committee on Finance

SUMMARY—Makes an appropriation to the Department of Motor Vehicles to provide discounts on the governmental services tax. (BDR S-997)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Contains Appropriation not included in Executive Budget.

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

AN ACT making an appropriation to the Department of Motor Vehicles to provide discounts on the governmental services tax to eligible vehicles; 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.** 1. There is hereby appropriated from the State  
2 General Fund to the Department of Motor Vehicles the sum of  
3 \$250,000,000 to provide discounts on the basic governmental  
4 services tax to eligible vehicles as provided in this section.  
5     2. The Department of Motor Vehicles shall provide, for each  
6 eligible vehicle registered with the Department during the 2024  
7 calendar year, including, without limitation, each eligible vehicle for  
8 which the registration is renewed, a discount equal to the lesser of  
9 the basic governmental services tax imposed on the eligible vehicle  
10 or \$100. The discount:  
11     (a) Must be applied at the time of registration or renewal of  
12 registration of the eligible vehicle.  
13     (b) May not be applied against:



1 (1) Any tax imposed on any vehicle other than the eligible  
2 vehicle.

3 (2) Any tax other than the basic governmental services tax,  
4 including, without limitation, any supplemental governmental  
5 services tax.

6 (3) Any delinquent tax or penalty owed pursuant to chapter  
7 371 of NRS.

8 (c) May not be carried forward to any other calendar year.

9 3. For each discount provided by the Department pursuant to  
10 subsection 2, the Department shall, from the money appropriated  
11 pursuant to subsection 1, distribute an amount of money that is  
12 equal to the amount of the discount in the same manner that the  
13 Department is required to distribute money received or collected by  
14 the Department for the basic governmental services tax. Money  
15 distributed pursuant to this subsection must be used for any purpose  
16 for which money received or collected by the Department for the  
17 basic governmental services tax must be used. Money distributed  
18 pursuant to this section is not part of the remaining balance of the  
19 appropriation made by subsection 1 for the purposes of subsection 4.

20 4. Except as otherwise provided in subsection 3, any remaining  
21 balance of the appropriation made by subsection 1 must not be  
22 committed for expenditure after June 30, 2025, by the entity to  
23 which the appropriation is made or any entity to which money from  
24 the appropriation is granted or otherwise transferred in any manner,  
25 and any portion of the appropriated money remaining must not be  
26 spent for any purpose after September 19, 2025, by either the entity  
27 to which the money was appropriated or the entity to which the  
28 money was subsequently granted or transferred, and must be  
29 reverted to the State General Fund on or before September 19, 2025.

30 5. As used in this section:

31 (a) "Basic governmental services tax" means the tax imposed  
32 pursuant to NRS 371.030.

33 (b) "Eligible vehicle":

34 (1) Means a passenger car, light-duty motor vehicle,  
35 motorcycle, moped or recreational vehicle, the registered owner of  
36 which is a natural person or a living trust, as defined by  
37 NRS 629.061.

38 (2) Does not include:

39 (I) A trailer or semitrailer; or

40 (II) A vehicle required to be registered through the Motor  
41 Carrier Division of the Department of Motor Vehicles.

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

