

SENATE BILL NO. 194—SENATOR SCHEIBLE

FEBRUARY 10, 2025

Referred to Committee on Growth and Infrastructure

SUMMARY—Revises provisions governing the charging and collecting of a governmental services fee for the short-term lease of a passenger car. (BDR 43-715)

FISCAL NOTE: Effect on Local Government: No.
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 motor vehicles; exempting replacement vehicles from the governmental services fee charged and collected for the short-term lease of a passenger car; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Upon the lease of a passenger car by a short-term lessor in this State, existing
2 law requires, with certain exceptions, the short-term lessor to charge and collect
3 from the short-term lessee a governmental services fee of 10 percent of the total
4 amount for which the passenger car was leased, excluding any taxes and other fees
5 imposed by a governmental entity and certain other items. (NRS 482.313) This bill
6 exempts the short-term rental or lease of a replacement vehicle from the charging
7 and collecting of this governmental services fee.

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

1 **Section 1.** NRS 482.313 is hereby amended to read as follows:
2 482.313 1. Except as otherwise provided in ~~[subsection 8,]~~
3 *this section*, upon the lease of a passenger car by a short-term lessor
4 in this State, the short-term lessor shall charge and collect from the
5 short-term lessee:

6 (a) A governmental services fee of 10 percent of the total
7 amount for which the passenger car was leased, excluding any taxes
8 or other fees imposed by a governmental entity and the items
9 described in subsection ~~[7;]~~ 8; and



1 (b) Any fee required pursuant to NRS 244A.810 or 244A.860.
2 ➔ The amount of each fee charged pursuant to this subsection must
3 be indicated in the lease agreement.

4 2. *The fee imposed pursuant to subsection 1 must not apply to*
5 *replacement vehicles. As used in this subsection, "replacement*
6 *vehicle" means a passenger car that is:*

7 (a) *Rented temporarily by or on behalf of a person or leased to*
8 *a person by a facility that repairs motor vehicles or a motor vehicle*
9 *dealer; and*

10 (b) *Used by the person in place of a motor vehicle owned by*
11 *the person that is unavailable for use because of mechanical*
12 *breakdown, repair, service, damage or loss as defined in the*
13 *owner's policy of liability insurance for the motor vehicle.*

14 3. The fees due from a short-term lessor to the Department of
15 Taxation pursuant to subsection 1 are due on the last day of each
16 calendar quarter. On or before the last day of the month following
17 each calendar quarter, the short-term lessor shall:

18 (a) File with the Department of Taxation, on a form prescribed
19 by the Department of Taxation, a report indicating the total amount
20 of each of the fees collected by the short-term lessor pursuant to
21 subsection 1 during the immediately preceding calendar quarter; and

22 (b) Remit to the Department of Taxation the fees collected by
23 the short-term lessor pursuant to subsection 1 during the
24 immediately preceding calendar quarter.

25 ~~[3.]~~ 4. Except as otherwise provided in a contract made
26 pursuant to NRS 244A.820 or 244A.870, the Department of
27 Taxation shall deposit all money received from short-term lessors
28 pursuant to the provisions of subsection 1 with the State Treasurer
29 for credit to the State General Fund.

30 ~~[4.]~~ 5. To ensure compliance with this section, the Department
31 of Taxation may audit the records of a short-term lessor.

32 ~~[5.]~~ 6. The provisions of this section do not limit or affect the
33 payment of any taxes or fees imposed pursuant to the provisions of
34 this chapter.

35 ~~[6.]~~ 7. The Department of Motor Vehicles shall, upon request,
36 provide to the Department of Taxation any information in its records
37 relating to a short-term lessor that the Department of Taxation
38 considers necessary to collect the fees described in subsection 1.

39 ~~[7.]~~ 8. For the purposes of charging and collecting the
40 governmental services fee described in paragraph (a) of subsection
41 1, the following items must not be included in the total amount for
42 which the passenger car was leased:

43 (a) The amount of any fee charged and collected pursuant to
44 paragraph (b) of subsection 1;



1 (b) The amount of any charge for fuel used to operate the
2 passenger car;

3 (c) The amount of any fee or charge for the delivery,
4 transportation or other handling of the passenger car;

5 (d) The amount of any fee or charge for insurance, including,
6 without limitation, personal accident insurance, extended coverage
7 or insurance coverage for personal property; and

8 (e) The amount of any charges assessed against a short-term
9 lessee for damages for which the short-term lessee is held
10 responsible.

11 ~~8.~~ **9.** The fee required pursuant to subsection 1 does not
12 apply with respect to any passenger car leased by or on behalf of
13 this State, its unincorporated agencies and instrumentalities or any
14 county, city, district or other political subdivision of this State.

15 ~~9.~~ **10.** The Executive Director of the Department of Taxation
16 shall:

17 (a) Adopt such regulations as the Executive Director determines
18 are necessary to carry out the provisions of this section; and

19 (b) Upon the request of the Director of the Department of Motor
20 Vehicles, provide to the Director of the Department of Motor
21 Vehicles a copy of any record or report described in this section.



