

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 20, 2025

Agency Submitting: Department of Motor Vehicles, Research and Project Management

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

This Bill Draft Request (BDR) proposes an amendment to Chapter 371 of NRS to provide a governmental services tax (GST) exemption for surviving spouses of U.S. Armed Forces members killed in the line of duty, provided they have not remarried. Under this amendment, eligible surviving spouses who are bona fide residents of Nevada would receive an exemption of GST, applicable to the first \$20,000.00 of determined vehicle valuation. Any vehicle in which the qualifying individual has an interest will be considered wholly owned by them for exemption purposes.

The Department has reviewed this BDR and determined that the fiscal impact cannot be determined. While system modifications would be required to implement this specific surviving spouse veteran exemption, DMV will utilize in-house programming staff to make these changes. The Department does not collect data on how individuals qualify for the exemption. Additionally, the necessary eligibility information is not provided to the Department by the Department of Veterans Affairs or county assessors, making it difficult to estimate the potential reduction in Governmental Services Tax (GST) revenue.

Name Bethany Musselman
Title ASD Administrator

GOVERNOR'S OFFICE OF FINANCE COMMENTS

The agency's response appears reasonable.

Date Thursday, February 13, 2025

Name Tiffany Greenameyer
Title Director