

SENATE BILL NO. 11—COMMITTEE ON  
REVENUE AND ECONOMIC DEVELOPMENT

(ON BEHALF OF THE CITY OF RENO)

PREFILED NOVEMBER 18, 2020

Referred to Committee on Revenue  
and Economic Development

SUMMARY—Authorizes certain incorporated cities to impose a supplemental governmental services tax. (BDR 32-433)

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 taxation; authorizing certain incorporated cities to impose a supplemental governmental services tax based on the valuation of a vehicle; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law authorizes a board of county commissioners of a county whose population is 100,000 or more but less than 700,000 (currently Washoe County) to impose a supplemental governmental services tax of 1 cent on each \$1 valuation of a vehicle based in the county. Under existing law, if the board of county commissioners of such a county imposes the supplemental governmental services tax, the county is authorized to use the proceeds of the tax to: (1) pay the cost of certain projects related to the construction and maintenance of sidewalks, streets, avenues, boulevards, highways and other public rights-of-way used primarily for vehicular traffic; (2) carry out an interlocal agreement between the county and the regional transportation commission of the county with respect to projects financed with the proceeds of the tax; and (3) pay the operating costs of the county and any other costs to carry out the governmental functions of the county. (NRS 371.043)

**Sections 1 and 2** of this bill authorize the governing body of an incorporated city in a county whose population is 100,000 or more but less than 700,000 (currently Washoe County) to impose a supplemental governmental services tax of 1 cent on each \$1 valuation of a vehicle based in the city, if, before the effective date of this bill, the board of county commissioners of the county has not enacted an ordinance to impose the supplemental governmental services tax. Under **section 1**, if the governing body of a city imposes the supplemental governmental services



20 tax, the city is authorized to use the proceeds of the tax to: (1) pay the cost of  
21 certain projects related to the construction and maintenance of sidewalks, streets,  
22 avenues, boulevards, highways and other public rights-of-way used primarily for  
23 vehicular traffic; (2) carry out an interlocal agreement between the city and the  
24 regional transportation commission of the county in which the city is located with  
25 respect to projects financed with the proceeds of the tax; and (3) pay the operating  
26 costs of the city and any other costs to carry out the governmental functions of the  
27 city, including, without limitation, costs to carry out programs that provide services  
28 and support to persons who are homeless or at imminent risk of homelessness and  
29 other programs of public health and welfare. **Section 3** of this bill exempts a  
30 vehicle based in a city which has imposed such a tax from a supplemental  
31 governmental services tax imposed by the county in which the city is located  
32 pursuant to an ordinance enacted after the effective date of this bill.  
33 **Sections 4-11** of this bill make conforming changes to carry out a supplemental  
34 governmental services tax imposed by a city in the same manner as a supplemental  
35 governmental services tax imposed by a county.

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

1 **Section 1.** Chapter 371 of NRS is hereby amended by adding  
2 thereto a new section to read as follows:

3 *1. The governing body of a city in a county whose population*  
4 *is 100,000 or more but less than 700,000 and which, before the*  
5 *effective date of this act, has not enacted an ordinance to impose a*  
6 *supplemental governmental services tax pursuant to NRS 371.043*  
7 *may by ordinance, but not as in a case of emergency, impose a*  
8 *supplemental governmental services tax of not more than 1 cent*  
9 *on each \$1 of valuation of the vehicle for the privilege of*  
10 *operating upon the public streets, roads and highways of the city*  
11 *on each vehicle based in the city except:*

12 *(a) A vehicle exempt from the governmental services tax*  
13 *pursuant to this chapter; or*

14 *(b) A vehicle subject to NRS 706.011 to 706.861, inclusive,*  
15 *which is engaged in interstate or intercounty operations.*

16 *2. Collection of the tax imposed pursuant to this section must*  
17 *not commence earlier than the first day of the second calendar*  
18 *month after adoption of the ordinance imposing the tax.*

19 *3. Except as otherwise provided in subsection 4 and NRS*  
20 *371.047, the city shall use the proceeds of the tax to pay the cost*  
21 *of:*

22 *(a) Projects related to the construction and maintenance of*  
23 *sidewalks, streets, avenues, boulevards, highways and other public*  
24 *rights-of-way used primarily for vehicular traffic, including,*  
25 *without limitation, overpass projects, street projects or underpass*  
26 *projects, as defined in NRS 244A.037, 244A.053 and 244A.055,*  
27 *respectively:*



1 (1) *Within the boundaries of the city;*

2 (2) *Within 1 mile outside the boundaries of the city if the*  
3 *governing body of the city finds that such projects outside the*  
4 *boundaries of the city will facilitate transportation within the city;*  
5 *or*

6 (3) *Within 30 miles outside the boundaries of the city and*  
7 *the boundaries of this State, where those boundaries are*  
8 *coterminous, if:*

9 (I) *The projects consist of improvements to a highway*  
10 *which is located wholly or partially outside the boundaries of this*  
11 *State and which connects this State to an interstate highway; and*

12 (II) *The governing body of the city finds that such*  
13 *projects will provide a significant economic benefit to the city;*

14 (b) *Payment of principal and interest on notes, bonds or other*  
15 *obligations incurred to fund projects described in paragraph (a);*  
16 *or*

17 (c) *Any combination of those uses.*

18 4. *The city may expend:*

19 (a) *Any proceeds of the supplemental governmental services*  
20 *tax authorized by this section, or any borrowing in anticipation of*  
21 *that tax, pursuant to an interlocal agreement between the city and*  
22 *the regional transportation commission of the county in which the*  
23 *city is located with respect to any projects to be financed with the*  
24 *proceeds of the tax.*

25 (b) *Any proceeds of the supplemental governmental services*  
26 *tax authorized by this section to pay the operating costs of the city*  
27 *and any other costs to carry out the governmental functions of the*  
28 *city including, without limitation, costs to carry out programs that*  
29 *provide services and support to persons who are homeless or at*  
30 *imminent risk of homelessness and other programs of public*  
31 *health and welfare.*

32 5. *As used in this section, "based" has the meaning ascribed*  
33 *to it in NRS 482.011.*

34 **Sec. 2.** NRS 371.020 is hereby amended to read as follows:

35 371.020 As used in this chapter, unless the context otherwise  
36 requires:

37 1. **"City"** *means an incorporated city.*

38 2. "Department" means the Department of Motor Vehicles.

39 ~~2.~~ 3. "Vehicle" means any vehicle required to be registered  
40 pursuant to the provisions of chapter 482 or 706 of NRS, except  
41 mobile homes as defined in NRS 482.067.

42 **Sec. 3.** NRS 371.043 is hereby amended to read as follows:

43 371.043 1. A board of county commissioners of a county  
44 whose population is 100,000 or more but less than 700,000 may by  
45 ordinance, but not as in a case of emergency, impose a supplemental



1 governmental services tax of not more than 1 cent on each \$1 of  
2 valuation of the vehicle for the privilege of operating upon the  
3 public streets, roads and highways of the county on each vehicle  
4 based in the county except:

5 (a) A vehicle exempt from the governmental services tax  
6 pursuant to this chapter; ~~or~~

7 (b) A vehicle subject to NRS 706.011 to 706.861, inclusive,  
8 which is engaged in interstate or intercounty operations ~~and~~; or

9 *(c) A vehicle based in a city in which a supplemental*  
10 *governmental services tax is imposed pursuant to section 1 of this*  
11 *act.*

12 2. Collection of the tax imposed pursuant to this section must  
13 not commence earlier than the first day of the second calendar  
14 month after adoption of the ordinance imposing the tax.

15 3. Except as otherwise provided in subsection 4 and NRS  
16 371.047, the county shall use the proceeds of the tax to pay the cost  
17 of:

18 (a) Projects related to the construction and maintenance of  
19 sidewalks, streets, avenues, boulevards, highways and other public  
20 rights-of-way used primarily for vehicular traffic, including, without  
21 limitation, overpass projects, street projects or underpass projects, as  
22 defined in NRS 244A.037, 244A.053 and 244A.055, respectively:

23 (1) Within the boundaries of the county;

24 (2) Within 1 mile outside the boundaries of the county if the  
25 board of county commissioners finds that such projects outside  
26 the boundaries of the county will facilitate transportation within the  
27 county; or

28 (3) Within 30 miles outside the boundaries of the county and  
29 the boundaries of this State, where those boundaries are  
30 coterminous, if:

31 (I) The projects consist of improvements to a highway  
32 which is located wholly or partially outside the boundaries of this  
33 State and which connects this State to an interstate highway; and

34 (II) The board of county commissioners finds that such  
35 projects will provide a significant economic benefit to the county;

36 (b) Payment of principal and interest on notes, bonds or other  
37 obligations incurred to fund projects described in paragraph (a); or

38 (c) Any combination of those uses.

39 4. The county may expend:

40 (a) Any proceeds of the supplemental governmental services tax  
41 authorized by this section, or any borrowing in anticipation of that  
42 tax, pursuant to an interlocal agreement between the county and the  
43 regional transportation commission of the county with respect to any  
44 projects to be financed with the proceeds of the tax.



1 (b) Any proceeds of the supplemental governmental services tax  
2 authorized by this section to pay the operating costs of the county  
3 and any other costs to carry out the governmental functions of the  
4 county.

5 5. As used in this section, "based" has the meaning ascribed to  
6 it in NRS 482.011.

7 **Sec. 4.** NRS 371.047 is hereby amended to read as follows:

8 371.047 1. A county *or city* may use the proceeds of the tax  
9 imposed pursuant to NRS 371.043 or 371.045, *or section 1 of this*  
10 *act*, or of bonds, notes or other obligations incurred to which the  
11 proceeds of those taxes are pledged to finance a project related to  
12 the construction of a highway with limited access, to:

13 (a) Purchase residential real property which shares a boundary  
14 with a highway with limited access or a project related to the  
15 construction of a highway with limited access, and which is  
16 adversely affected by the highway. Not more than 1 percent of the  
17 proceeds of the tax or of any bonds to which the proceeds of the tax  
18 are pledged may be used for this purpose.

19 (b) Pay for the cost of moving persons whose primary  
20 residences are condemned for a right-of-way for a highway with  
21 limited access and who qualify for such payments. The board of  
22 county commissioners *or the governing body of the city* shall, by  
23 ordinance, establish the qualifications for receiving payments for the  
24 cost of moving pursuant to this paragraph.

25 2. A county may, in accordance with NRS 244.265 to 244.296,  
26 inclusive, dispose of any residential real property purchased  
27 pursuant to this section, and may reserve and except easements,  
28 rights or interests related thereto, including, but not limited to:

29 (a) Abutter's rights of light, view or air.

30 (b) Easements of access to and from abutting land.

31 (c) Covenants prohibiting the use of signs, structures or devices  
32 advertising activities not conducted, services not rendered or goods  
33 not produced or available on the real property.

34 3. *An incorporated city may, in accordance with NRS 268.048*  
35 *to 268.065, inclusive, dispose of any residential real property*  
36 *purchased pursuant to this section, and may reserve and except*  
37 *easements, rights or interests related thereto, including, but not*  
38 *limited to:*

39 (a) *Abutter's rights of light, view or air.*

40 (b) *Easements of access to and from abutting land.*

41 (c) *Covenants prohibiting the use of signs, structures or*  
42 *devices advertising activities not conducted, services not rendered*  
43 *or goods not produced or available on the real property.*



1       **4.** Proceeds from the sale or lease of residential real property  
2 acquired pursuant to this section must be used for the purposes set  
3 forth in this section and in NRS 371.043 or 371.045, *or section 1 of*  
4 *this act*, as applicable.

5       ~~[4.]~~ **5.** For the purposes of this section, residential real  
6 property is adversely affected by a highway with limited access if  
7 the construction or proposed use of the highway:

8       (a) Constitutes a taking of all or any part of the property, or  
9 interest therein;

10       (b) Lowers the value of the property; or

11       (c) Constitutes a nuisance.

12       ~~[5.]~~ **6.** As used in this section:

13       (a) "Highway with limited access" means a divided highway for  
14 through traffic with full control of access and with grade separations  
15 at intersections.

16       (b) "Primary residence" means a dwelling, whether owned or  
17 rented by the occupant, which is the sole principal place of  
18 residence of that occupant.

19       (c) "Residential real property" means a lot or parcel of not more  
20 than 1.5 acres upon which a single-family or multifamily dwelling is  
21 located.

22       **Sec. 5.** NRS 482.180 is hereby amended to read as follows:

23       482.180 1. The Motor Vehicle Fund is hereby created as an  
24 agency fund. Except as otherwise provided in subsection 4 or by a  
25 specific statute, all money received or collected by the Department  
26 must be deposited in the State Treasury for credit to the Motor  
27 Vehicle Fund.

28       2. The interest and income on the money in the Motor Vehicle  
29 Fund, after deducting any applicable charges, must be credited to  
30 the State Highway Fund.

31       3. Any check accepted by the Department in payment of the  
32 governmental services tax or any other fee required to be collected  
33 pursuant to this chapter must, if it is dishonored upon presentation  
34 for payment, be charged back against the Motor Vehicle Fund or the  
35 county *or city* to which the payment was credited pursuant to this  
36 section or NRS 482.181, in the proper proportion.

37       4. Except as otherwise provided in subsection 6, all money  
38 received or collected by the Department for the basic governmental  
39 services tax must be distributed in the manner set forth in NRS  
40 482.181 and 482.182.

41       5. Money for the administration of the provisions of this  
42 chapter must be provided by direct legislative appropriation from  
43 the State Highway Fund or other legislative authorization, upon the  
44 presentation of budgets in the manner required by law. Out of the



1 appropriation or authorization, the Department shall pay every item  
2 of expense.

3 6. The Department shall withhold 6 percent from the amount of  
4 the governmental services tax collected by the Department as a  
5 commission. From the amount of the governmental services tax  
6 collected by a county assessor, the State Controller shall credit 1  
7 percent to the Department as a commission and remit 5 percent to  
8 the county for credit to its general fund as commission for the  
9 services of the county assessor. All money withheld by or credited  
10 to the Department pursuant to this subsection must be used only for  
11 the administration of this chapter as authorized by the Legislature  
12 pursuant to subsection 5.

13 7. When the requirements of this section and NRS 482.181 and  
14 482.182 have been met, and when directed by the Department, the  
15 State Controller shall transfer monthly to the State Highway Fund  
16 any balance in the Motor Vehicle Fund.

17 8. If a statute requires that any money in the Motor Vehicle  
18 Fund be transferred to another fund or account, the Department shall  
19 direct the State Controller to transfer the money in accordance with  
20 the statute.

21 **Sec. 6.** NRS 482.181 is hereby amended to read as follows:

22 482.181 1. Except as otherwise provided in subsection 5,  
23 after deducting the amount withheld by the Department and the  
24 amount credited to the Department pursuant to subsection 6 of NRS  
25 482.180, and the amount transferred to the State General Fund  
26 pursuant to NRS 482.182, the Department shall certify monthly to  
27 the State Board of Examiners the amount of the basic and  
28 supplemental governmental services taxes collected for each county  
29 *and city* by the Department and its agents during the preceding  
30 month, and that money must be distributed monthly as provided in  
31 this section.

32 2. Any supplemental governmental services tax collected for a  
33 county must be distributed only to the county, to be used as  
34 provided in NRS 371.043, 371.045 and 371.047. *Any supplemental*  
35 *governmental services tax collected for a city must be distributed*  
36 *only to the city, to be used as provided in NRS 371.047 and section*  
37 *1 of this act. For the purposes of this section, the supplemental*  
38 *governmental services tax collected for a:*

39 *(a) County must be the amount attributable to the county*  
40 *based on the county of registration of the vehicle for which the tax*  
41 *was paid, not including any governmental services tax collected*  
42 *for a city located in the county.*

43 *(b) City must be the amount attributable to the city based on*  
44 *the city of registration of the vehicle for which the tax was paid.*



3. The distribution of the basic governmental services tax received or collected for each county must be made to the county school district within each county before any distribution is made to a local government, special district or enterprise district. For the purpose of calculating the amount of the basic governmental services tax to be distributed to the county school district, the taxes levied by each local government, special district and enterprise district are the product of its certified valuation, determined pursuant to subsection 2 of NRS 361.405, and its tax rate, established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1980, except that the tax rate for school districts, including the rate attributable to a district's debt service, is the rate established pursuant to NRS 361.455 for the fiscal year beginning on July 1, 1978, but if the rate attributable to a district's debt service in any fiscal year is greater than its rate for the fiscal year beginning on July 1, 1978, the higher rate must be used to determine the amount attributable to debt service.

4. After making the distributions set forth in subsection 3, the remaining money received or collected for each county must be deposited in the Local Government Tax Distribution Account created by NRS 360.660 for distribution to local governments, special districts and enterprise districts within each county pursuant to the provisions of NRS 360.680 and 360.690.

5. An amount equal to any basic governmental services tax distributed to a redevelopment agency in the Fiscal Year 1987-1988 must continue to be distributed to that agency as long as it exists but must not be increased.

6. The Department shall make distributions of the basic governmental services tax directly to county school districts.

7. As used in this section:

(a) "Enterprise district" has the meaning ascribed to it in NRS 360.620.

(b) "Local government" has the meaning ascribed to it in NRS 360.640.

(c) "Received or collected for each county" means:

(1) For the basic governmental services tax collected on vehicles subject to the provisions of chapter 706 of NRS, the amount determined for each county based on the following percentages:

Carson City.....	1.07 percent	Lincoln.....	3.12 percent
Churchill.....	5.21 percent	Lyon.....	2.90 percent
Clark.....	22.54 percent	Mineral.....	2.40 percent
Douglas.....	2.52 percent	Nye.....	4.09 percent
Elko.....	13.31 percent	Pershing.....	7.00 percent





1	Esmeralda .....	2.52 percent	Storey .....	0.19 percent
2	Eureka.....	3.10 percent	Washoe .....	12.24 percent
3	Humboldt.....	8.25 percent	White Pine .....	5.66 percent
4	Lander.....	3.88 percent		

5  
6 (2) For all other basic ~~[and supplemental]~~ governmental  
7 services tax received or collected by the Department, the amount  
8 attributable to each county based on the county of registration of the  
9 vehicle for which the tax was paid.

10 (d) "Special district" has the meaning ascribed to it in  
11 NRS 360.650.

12 **Sec. 7.** NRS 482.215 is hereby amended to read as follows:

13 482.215 1. Except as otherwise provided in NRS 482.2085  
14 and 482.2155, all applications for registration, except applications  
15 for renewal of registration, must be made as provided in this section.

16 2. Except as otherwise provided in NRS 482.294, applications  
17 for all registrations, except renewals of registration, must be made in  
18 person, if practicable, to any office or agent of the Department or to  
19 a registered dealer.

20 3. Each application must be made upon the appropriate form  
21 furnished by the Department and contain:

22 (a) The signature of the owner, except as otherwise provided in  
23 subsection 2 of NRS 482.294, if applicable.

24 (b) The owner's residential address.

25 (c) The owner's declaration of the county *and city* where he or  
26 she intends the vehicle to be based, unless the vehicle is deemed to  
27 have no base. The Department shall use this declaration to  
28 determine the county *and, if applicable, the city* to which the  
29 governmental services tax is to be paid.

30 (d) If required pursuant to NRS 482.2177, the mileage shown on  
31 the odometer of the vehicle at the time of application and any other  
32 information required by the Department.

33 (e) A brief description of the vehicle to be registered, including  
34 the name of the maker, the engine, identification or serial number,  
35 whether new or used, and the last license number, if known, and the  
36 state in which it was issued, and upon the registration of a new  
37 vehicle, the date of sale by the manufacturer or franchised and  
38 licensed dealer in this State for the make to be registered to the  
39 person first purchasing or operating the vehicle.

40 (f) Except as otherwise provided in this paragraph, if the  
41 applicant is not an owner of a fleet of vehicles or a person described  
42 in subsection 5:

43 (1) Proof satisfactory to the Department or registered dealer  
44 that the applicant carries insurance on the vehicle provided by an  
45 insurance company licensed by the Division of Insurance of the



1 Department of Business and Industry and approved to do business in  
2 this State as required by NRS 485.185; and

3 (2) A declaration signed by the applicant that he or she will  
4 maintain the insurance required by NRS 485.185 during the period  
5 of registration. If the application is submitted by electronic means  
6 pursuant to NRS 482.294, the applicant is not required to sign the  
7 declaration required by this subparagraph.

8 (g) If the applicant is an owner of a fleet of vehicles or a person  
9 described in subsection 5, evidence of insurance provided by an  
10 insurance company licensed by the Division of Insurance of the  
11 Department of Business and Industry and approved to do business in  
12 this State as required by NRS 485.185:

13 (1) In the form of a certificate of insurance on a form  
14 approved by the Commissioner of Insurance;

15 (2) In the form of a card issued pursuant to NRS 690B.023  
16 which identifies the vehicle or the registered owner of the vehicle;  
17 or

18 (3) In another form satisfactory to the Department,  
19 including, without limitation, an electronic format authorized by  
20 NRS 690B.023.

21 ➤ The Department may file that evidence, return it to the applicant  
22 or otherwise dispose of it.

23 (h) If required, evidence of the applicant's compliance with  
24 controls over emission.

25 (i) If the application for registration is submitted via the Internet,  
26 a statement which informs the applicant that he or she may make a  
27 nonrefundable monetary contribution of \$2 for each vehicle  
28 registered for the Complete Streets Program, if any, created pursuant  
29 to NRS 244.2643, 277A.285 or 403.575, as applicable, based on the  
30 declaration made pursuant to paragraph (c). The application form  
31 must state in a clear and conspicuous manner that a contribution for  
32 a Complete Streets Program is nonrefundable and voluntary and is  
33 in addition to any fees required for registration, and must include a  
34 method by which the applicant must indicate his or her intention to  
35 opt in or opt out of making such a contribution.

36 4. The application must contain such other information as is  
37 required by the Department or registered dealer and must be  
38 accompanied by proof of ownership satisfactory to the Department.

39 5. For purposes of the evidence required by paragraph (g) of  
40 subsection 3:

41 (a) Vehicles which are subject to the fee for a license and the  
42 requirements of registration of the Interstate Highway User Fee  
43 Apportionment Act, and which are based in this State, may be  
44 declared as a fleet by the registered owner thereof on his or her  
45 original application for or application for renewal of a proportional



1 registration. The owner may file a single certificate of insurance  
2 covering that fleet.

3 (b) Other fleets composed of 10 or more vehicles based in this  
4 State or vehicles insured under a blanket policy which does not  
5 identify individual vehicles may each be declared annually as a fleet  
6 by the registered owner thereof for the purposes of an application  
7 for his or her original or any renewed registration. The owner may  
8 file a single certificate of insurance covering that fleet.

9 (c) A person who qualifies as a self-insurer pursuant to the  
10 provisions of NRS 485.380 may file a copy of his or her certificate  
11 of self-insurance.

12 (d) A person who qualifies for an operator's policy of liability  
13 insurance pursuant to the provisions of NRS 485.186 and 485.3091  
14 may file or provide electronic evidence of that insurance.

15 **Sec. 8.** NRS 482.2155 is hereby amended to read as follows:

16 482.2155 1. The owner of a moped shall, before the moped  
17 may be operated upon any highway in this State, apply to the  
18 Department for and obtain registration thereof. The application must  
19 be made upon the appropriate form as prescribed by the Department.

20 2. An application for the registration of a moped pursuant to  
21 this section must include:

22 (a) The signature and residential address of the owner of the  
23 moped.

24 (b) The owner's declaration of the county *and city* where he or  
25 she intends the moped to be based, unless the moped is deemed to  
26 have no base. The Department shall use this declaration to  
27 determine the county *and, if applicable, the city* to which the  
28 governmental services tax is to be paid.

29 (c) A brief description of the moped to be registered, including  
30 the name of the maker, the engine, identification or serial number,  
31 whether new or used, and, upon the registration of a new moped, the  
32 date of sale by the manufacturer or franchised and licensed dealer in  
33 this State for the make to be registered to the person first purchasing  
34 or operating the moped.

35 (d) Proof of ownership satisfactory to the Department.

36 3. An application for the registration of a moped pursuant to  
37 subsection 2 must be accompanied by:

38 (a) The registration fee required pursuant to NRS 482.480.

39 (b) The governmental services tax imposed pursuant to chapter  
40 371 of NRS, as provided in NRS 482.260.

41 (c) The fees for a license plate and an inspection required  
42 pursuant to this section.

43 4. An applicant for the registration of a moped pursuant to this  
44 section must provide proof satisfactory to the Department that the



1 moped was inspected and meets the definition of “moped” as  
2 provided in NRS 482.069. An applicant who:

3 (a) Purchased the moped from a new vehicle dealer or a used  
4 vehicle dealer may submit to the Department, on a form prescribed  
5 by the Department, verification of an inspection by the new vehicle  
6 dealer or used vehicle dealer which certifies that the moped meets  
7 the definition of “moped” as provided in NRS 482.069.

8 (b) Did not purchase the moped from a new vehicle dealer or a  
9 used vehicle dealer and:

10 (1) Resides in a county where an office of the Department is  
11 located must, at an office of the Department in that county, allow  
12 the Department to inspect the moped for verification that the moped  
13 meets the definition of “moped” as provided in NRS 482.069. The  
14 Department may by regulation establish a fee for such an inspection.

15 (2) Resides in a county where no office of the Department is  
16 located must allow the Department to inspect the moped, as  
17 specified in subparagraph (1), at an office of the Department in  
18 another county or, in lieu of an inspection by the Department, allow  
19 a sheriff or deputy sheriff of the county in which the applicant  
20 resides to inspect the moped for verification that the moped meets  
21 the definition of “moped” as provided in NRS 482.069. A sheriff or  
22 deputy sheriff shall, upon the request of the applicant, conduct such  
23 an inspection and transmit his or her determination, in writing, to the  
24 Department and may collect the fee established by the Department  
25 pursuant to subparagraph (1) for such an inspection. The fees must  
26 be accounted for as provided in subsection 6 of NRS 248.275.

27 5. As soon as practicable after the Department:

28 (a) Receives the application and fees required by this section;  
29 and

30 (b) Receives the form completed by a new vehicle dealer or used  
31 vehicle dealer pursuant to paragraph (a) of subsection 4, conducts  
32 the inspection required by subparagraph (1) of paragraph (b) of  
33 subsection 4 or receives the alternative written determination from a  
34 sheriff or deputy sheriff that is authorized by subparagraph (2) of  
35 paragraph (b) of subsection 4,

36 ↪ the Department shall, if the inspection or written determination  
37 confirms that the moped meets the definition of “moped” as  
38 provided in NRS 482.069, issue a license plate and certificate of  
39 registration to the owner of the moped.

40 6. The fee for the issuance of a license plate pursuant to this  
41 section is \$5, which must be allocated to the Revolving Account for  
42 the Issuance of Special License Plates, created by NRS 482.1805, to  
43 defray the costs of manufacturing license plates pursuant to this  
44 section.



1 7. The registration issued pursuant to this section is not  
2 renewable or transferable, and a moped that is registered pursuant to  
3 this section is registered until the date on which the owner of the  
4 moped:

5 (a) Transfers the ownership of the moped; or

6 (b) Cancels the registration of the moped and surrenders the  
7 license plate to the Department.

8 8. The Department may, upon proof of ownership satisfactory  
9 to it, issue a certificate of title before the registration of a moped  
10 pursuant to this section. A certificate of title issued pursuant to this  
11 subsection is valid until cancelled by the Department upon the  
12 transfer of interest therein.

13 **Sec. 9.** NRS 482.260 is hereby amended to read as follows:

14 482.260 1. When registering a vehicle, the Department and  
15 its agents or a registered dealer shall:

16 (a) Collect the fees for license plates and registration as  
17 provided for in this chapter.

18 (b) Collect the governmental services tax on the vehicle, as  
19 agent for the State and for the county *and, if applicable, the city*  
20 where the applicant intends to base the vehicle for the period of  
21 registration, unless the vehicle is deemed to have no base.

22 (c) Collect the applicable taxes imposed pursuant to chapters  
23 372, 374, 377 and 377A of NRS.

24 (d) Except as otherwise provided in NRS 482.2085, issue a  
25 certificate of registration.

26 (e) If the registration is performed by the Department, issue the  
27 regular license plate or plates.

28 (f) If the registration is performed by a registered dealer, provide  
29 information to the owner regarding the manner in which the regular  
30 license plate or plates will be made available to the owner.

31 2. Upon proof of ownership satisfactory to the Director or as  
32 otherwise provided in NRS 482.2605, the Director shall cause to be  
33 issued a certificate of title as provided in this chapter.

34 3. Except as otherwise provided in NRS 371.070 and  
35 subsections 6, 7 and 8, every vehicle being registered for the first  
36 time in Nevada must be taxed for the purposes of the governmental  
37 services tax for a 12-month period.

38 4. The Department shall deduct and withhold 2 percent of the  
39 taxes collected pursuant to paragraph (c) of subsection 1 and remit  
40 the remainder to the Department of Taxation.

41 5. A registered dealer shall forward all fees and taxes collected  
42 for the registration of vehicles to the Department.

43 6. A trailer being registered pursuant to NRS 482.2065 must be  
44 taxed for the purposes of the governmental services tax for a 3-year  
45 period.



1 7. A full trailer or semitrailer being registered pursuant to  
2 subsection 3 of NRS 482.483 must be taxed for the purposes of the  
3 governmental services tax in the amount of \$86. The governmental  
4 services tax paid pursuant to this subsection is nontransferable and  
5 nonrefundable.

6 8. A moped being registered pursuant to NRS 482.2155 must  
7 be taxed for the purposes of the governmental services tax for only  
8 the 12-month period following the registration. The governmental  
9 services tax paid pursuant to this subsection is nontransferable and  
10 nonrefundable.

11 **Sec. 10.** NRS 706A.310 is hereby amended to read as follows:

12 706A.310 1. Except as otherwise provided in subsection 2, a  
13 local governmental entity shall not:

14 (a) Impose any tax or fee on a transportation network company  
15 operating within the scope of a valid permit issued by the Authority  
16 pursuant to this chapter, a driver who has entered into an agreement  
17 with such a company or a vehicle operated by such a driver or for  
18 transportation services provided by such a driver.

19 (b) Require a transportation network company operating within  
20 the scope of a valid permit issued by the Authority pursuant to this  
21 chapter to obtain from the local government any certificate, license  
22 or permit to operate within that scope or require a driver who has  
23 entered into an agreement with such a company to obtain from the  
24 local government any certificate, license or permit to provide  
25 transportation services.

26 (c) Impose any other requirement upon a transportation network  
27 company or a driver which is not of general applicability to all  
28 persons who operate a motor vehicle within the jurisdiction of the  
29 local government.

30 2. Nothing in this section:

31 (a) Prohibits a local governmental entity from requiring a  
32 transportation network company or driver to obtain from the local  
33 government a business license or to pay any business license fee in  
34 the same manner that is generally applicable to any other business  
35 that operates within the jurisdiction of the local government.

36 (b) Prohibits an airport or its governing body from requiring a  
37 transportation network company or a driver to:

38 (1) Obtain a permit or certification to operate at the airport;

39 (2) Pay a fee to operate at the airport; or

40 (3) Comply with any other requirement to operate at the  
41 airport.

42 (c) Exempts a vehicle operated by a driver from any tax imposed  
43 pursuant to NRS 354.705, 371.043 or 371.045 **[H]** *or section 1 of*  
44 *this act.*



1 3. The provisions of this chapter do not exempt any person  
2 from the requirement to obtain a state business license issued  
3 pursuant to chapter 76 of NRS. A transportation network company  
4 shall notify each driver of the requirement to obtain a state business  
5 license issued pursuant to chapter 76 of NRS and the penalties for  
6 failing to obtain a state business license.

7 **Sec. 11.** NRS 706B.290 is hereby amended to read as follows:

8 706B.290 1. Except as otherwise provided in subsection 2, a  
9 local governmental entity shall not:

10 (a) Impose any tax or fee on an autonomous vehicle network  
11 company operating within the scope of a valid permit issued by the  
12 Authority pursuant to this chapter or a fully autonomous vehicle  
13 used by such a company to provide transportation services.

14 (b) Require an autonomous vehicle network company operating  
15 within the scope of a valid permit issued by the Authority pursuant  
16 to this chapter to obtain from the local government any certificate,  
17 license or permit to operate within that scope.

18 (c) Impose any other requirement upon an autonomous vehicle  
19 network company which is not of general applicability to all persons  
20 who operate a motor vehicle within the jurisdiction of the local  
21 government.

22 2. Nothing in this section:

23 (a) Prohibits a local governmental entity from requiring an  
24 autonomous vehicle network company to obtain from the local  
25 government a business license or to pay any business license fee in  
26 the same manner that is generally applicable to any other business  
27 that operates within the jurisdiction of the local government.

28 (b) Prohibits an airport or its governing body from requiring an  
29 autonomous vehicle network company to:

30 (1) Obtain a permit or certification to operate at the airport;

31 (2) Pay a fee to operate at the airport; or

32 (3) Comply with any other requirement to operate at the  
33 airport.

34 (c) Exempts a fully autonomous vehicle used by a company  
35 from any tax imposed pursuant to NRS 354.705, 371.043 or 371.045  
36 **[H] or section 1 of this act.**

37 3. The provisions of this chapter do not exempt any person  
38 from the requirement to obtain a state business license issued  
39 pursuant to chapter 76 of NRS.

40 **Sec. 12.** This act becomes effective upon passage and  
41 approval.

