

SENATE BILL NO. 127—SENATOR SETTELMEYER

FEBRUARY 9, 2015

Referred to Committee on Transportation

SUMMARY—Revises provisions relating to the Department of Motor Vehicles. (BDR 43-601)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

~

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

AN ACT relating to motor vehicles; revising provisions governing the issuance by the Department of Motor Vehicles of a refund or credit for certain fees and taxes paid upon the transfer or cancellation of vehicle registration in certain circumstances; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, a person who has registered his or her vehicle with the  
2 Department of Motor Vehicles may transfer that registration to another vehicle  
3 upon filing an application for transfer of registration. In computing the registration  
4 fee and governmental services tax due on the vehicle to which the registration is  
5 transferred, the Department must credit against the amounts due the portion  
6 of the registration fee and governmental services tax paid on the vehicle from  
7 which the registration is being transferred attributable to the remainder of the  
8 current registration period or calendar year on a pro rata monthly basis. If the  
9 amount owed on the registration fee or governmental services tax on the vehicle to  
10 which the registration is transferred is less than the credit on the registration fee or  
11 governmental services tax paid on the vehicle from which the registration is  
12 transferred, no refund may be allowed by the Department. (NRS 482.399) **Section**  
13 **1** of this bill provides that, if the amount owed on the registration fee or  
14 governmental services tax on the vehicle to which the registration is transferred is  
15 less than the credit on the registration fee or governmental services tax paid on the  
16 vehicle from which the registration is transferred, the person may apply the unused  
17 portion of the credit to the registration of any other vehicle owned by the person.  
18 Any unused portion of such a credit expires on the date the registration of the  
19 vehicle from which the registration was transferred was due to expire.  
20 Existing law also provides that a person who cancels his or her registration and  
21 surrenders to the Department the license plates for that vehicle under certain  
22 circumstances may be eligible for a refund of the portion of the registration fee and  
23 governmental services tax paid on the vehicle attributable to the remainder of the



24 current calendar year or registration period on a pro rata basis. To be eligible for  
25 such a refund, the amount of the refund must exceed \$100 and the person must: (1)  
26 request the refund at the time the registration is cancelled and the license plates are  
27 returned; (2) be a resident of this State; and (3) provide evidence to the Department  
28 of extenuating circumstances. (NRS 482.399) **Section 1** provides that the  
29 Department must issue to a person who is not eligible for such a refund a credit  
30 equal to the portion of the registration fee and governmental services tax paid on  
31 the vehicle attributable to the remainder of the current calendar year or registration  
32 period on a pro rata basis. Such a credit may be applied by the person to the  
33 registration of any other vehicle owned by the person and any unused portion of the  
34 credit expires on the date the registration of the vehicle from which the person  
35 obtained the refund was due to expire.

---

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

1     **Section 1.** NRS 482.399 is hereby amended to read as follows:  
2     482.399 1. Upon the transfer of the ownership of or interest  
3 in any vehicle by any holder of a valid registration, or upon  
4 destruction of the vehicle, the registration expires.  
5     2. Except as otherwise provided in subsection 3 of NRS  
6 482.483, the holder of the original registration may transfer the  
7 registration to another vehicle to be registered by the holder and use  
8 the same regular license plate or plates or special license plate or  
9 plates issued pursuant to NRS 482.3667 to 482.3823, inclusive, or  
10 482.384, on the vehicle from which the registration is being  
11 transferred, if the license plate or plates are appropriate for the  
12 second vehicle, upon filing an application for transfer of registration  
13 and upon paying the transfer registration fee and the excess, if any,  
14 of the registration fee and governmental services tax on the vehicle  
15 to which the registration is transferred over the total registration fee  
16 and governmental services tax paid on all vehicles from which he or  
17 she is transferring ownership or interest. Except as otherwise  
18 provided in NRS 482.294, an application for transfer of registration  
19 must be made in person, if practicable, to any office or agent of the  
20 Department or to a registered dealer, and the license plate or plates  
21 may not be used upon a second vehicle until registration of that  
22 vehicle is complete.  
23     3. In computing the governmental services tax, the  
24 Department, its agent or the registered dealer shall credit the portion  
25 of the tax paid on the first vehicle attributable to the remainder of  
26 the current registration period or calendar year on a pro rata monthly  
27 basis against the tax due on the second vehicle or on any other  
28 vehicle of which the person is the registered owner. If any person  
29 transfers ownership or interest in two or more vehicles, the  
30 Department or the registered dealer shall credit the portion of the tax



1 paid on all of the vehicles attributable to the remainder of the  
2 current registration period or calendar year on a pro rata monthly  
3 basis against the tax due on the vehicle to which the registration is  
4 transferred or on any other vehicle of which the person is the  
5 registered owner. The certificates of registration and unused license  
6 plates of the vehicles from which a person transfers ownership or  
7 interest must be submitted before credit is given against the tax due  
8 on the vehicle to which the registration is transferred or on any other  
9 vehicle of which the person is the registered owner.

10 4. In computing the registration fee, the Department or its  
11 agent or the registered dealer shall credit the portion of the  
12 registration fee paid on each vehicle attributable to the remainder of  
13 the current calendar year or registration period on a pro rata basis  
14 against the registration fee due on the vehicle to which registration  
15 is transferred.

16 5. If the amount owed on the registration fee or governmental  
17 services tax on the vehicle to which registration is transferred is less  
18 than the credit on the total registration fee or governmental services  
19 tax paid on all vehicles from which a person transfers ownership or  
20 interest, ~~no refund may be allowed by the Department.~~ *the person  
21 may apply the unused portion of the credit to the registration of  
22 any other vehicle owned by the person. Any unused portion of  
23 such a credit expires on the date the registration of the vehicle  
24 from which the person transferred the registration was due to  
25 expire.*

26 6. If the license plate or plates are not appropriate for the  
27 second vehicle, the plate or plates must be surrendered to the  
28 Department or registered dealer and an appropriate plate or plates  
29 must be issued by the Department. The Department shall not reissue  
30 the surrendered plate or plates until the next succeeding licensing  
31 period.

32 7. If application for transfer of registration is not made within  
33 60 days after the destruction or transfer of ownership of or interest  
34 in any vehicle, the license plate or plates must be surrendered to the  
35 Department on or before the 60th day for cancellation of the  
36 registration.

37 8. Except as otherwise provided in subsection 2 of NRS  
38 371.040, ~~and~~ subsection 7 of NRS 482.260 ~~and~~ *subsection 3 of  
39 NRS 482.483*, if a person cancels his or her registration and  
40 surrenders to the Department the license plates for a vehicle, the  
41 Department shall ~~refund~~ :

42 (a) *In* accordance with the provisions of subsection 9, issue to  
43 the person a refund of the portion of the registration fee and  
44 governmental services tax paid on the vehicle attributable to the



1 remainder of the current calendar year or registration period on a pro  
2 rata basis **H**; or

3 *(b) If the person does not qualify for a refund in accordance*  
4 *with the provisions of subsection 9, issue to the person a credit in*  
5 *the amount of the portion of the registration fee and governmental*  
6 *services tax paid on the vehicle attributable to the remainder of the*  
7 *current calendar year or registration period on a pro rata basis.*  
8 *Such a credit may be applied by the person to the registration of*  
9 *any other vehicle owned by the person. Any unused portion of the*  
10 *credit expires on the date the registration of the vehicle from*  
11 *which the person obtained a refund was due to expire.*

12 9. The Department shall issue a refund pursuant to subsection 8  
13 only if the request for a refund is made at the time the registration is  
14 cancelled and the license plates are surrendered, the person  
15 requesting the refund is a resident of Nevada, the amount eligible  
16 for refund exceeds \$100, and evidence satisfactory to the  
17 Department is submitted that reasonably proves the existence of  
18 extenuating circumstances. For the purposes of this subsection, the  
19 term "extenuating circumstances" means circumstances wherein:

20 (a) The person has recently relinquished his or her driver's  
21 license and has sold or otherwise disposed of his or her vehicle.

22 (b) The vehicle has been determined to be inoperable and the  
23 person does not transfer the registration to a different vehicle.

24 (c) The owner of the vehicle is seriously ill or has died and the  
25 guardians or survivors have sold or otherwise disposed of the  
26 vehicle.

27 (d) Any other event occurs which the Department, by regulation,  
28 has defined to constitute an "extenuating circumstance" for the  
29 purposes of this subsection.

30 **Sec. 2.** NRS 482.483 is hereby amended to read as follows:

31 482.483 In addition to any other applicable fee listed in NRS  
32 482.480, there must be paid to the Department:

33 1. Except as otherwise provided in subsection 3, for every  
34 trailer or semitrailer having an unladen weight of 1,000 pounds or  
35 less, a flat registration fee of \$12.

36 2. Except as otherwise provided in subsection 3, for every  
37 trailer having an unladen weight of more than 1,000 pounds, a flat  
38 registration fee of \$24.

39 3. For any full trailer or semitrailer, other than a recreational  
40 vehicle or travel trailer, for a nontransferable registration that does  
41 not expire until the owner transfers the ownership of the full trailer  
42 or semitrailer, a flat nonrefundable registration fee of \$24. If,  
43 pursuant to NRS 482.399, the owner of a full trailer or semitrailer  
44 that is registered pursuant to this section cancels the registration and



\* S B 1 2 7 R 1 \*

- 1 surrenders the license plates to the Department, no portion of the flat
- 2 registration fee will be refunded *or credited* to the owner.

Ⓢ







