

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.

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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; 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 **I** 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



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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



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

3 **Sec. 3.** As soon as practicable, but not later than January 1,
4 2016, upon determining that sufficient resources are available to
5 enable the Department of Motor Vehicles to carry out the
6 amendatory provisions of this act, the Director of the Department
7 shall notify the Governor and the Director of the Legislative
8 Counsel Bureau of that fact, and shall publish on the Internet
9 website of the Department notice to the public of that fact.

10 **Sec. 4.** This act becomes effective:

11 1. Upon passage and approval for the purpose of performing
12 any preparatory administrative tasks necessary to carry out the
13 provisions of this act; and

14 2. For all other purposes, upon the earlier of:

15 (a) January 1, 2016; or

16 (b) The date on which the Director of the Department of Motor
17 Vehicles, pursuant to section 3 of this act, notifies the Governor and
18 the Director of the Legislative Counsel Bureau that sufficient
19 resources are available to enable the Department to carry out the
20 amendatory provisions of this act.



