

ASSEMBLY BILL NO. 326—ASSEMBLYMAN CARRILLO

MARCH 16, 2015

---

Referred to Committee on Transportation

SUMMARY—Revises provisions governing motor vehicle registration. (BDR 43-1052)

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 vehicle registration; revising provisions relating to the requirements for certain special license plates; revising the depreciation schedule used for calculating the governmental services tax imposed on certain vehicles upon registration; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, a resident of Nevada may obtain from the Department of  
2 Motor Vehicles a special license plate for any passenger car or light commercial  
3 vehicle inscribed with the words “CLASSIC VEHICLE” if the vehicle: (1) has a  
4 manufacturer’s rated carrying capacity of 1 ton or less; (2) was manufactured at  
5 least 25 years before the application for the special license plate is submitted; and  
6 (3) contains only the original parts which were used to manufacture the vehicle or  
7 replacement parts that duplicate those original parts. (NRS 482.3816) **Section 1** of  
8 this bill revises those requirements, allowing the issuance of such special license  
9 plates for a passenger car or light commercial vehicle manufactured before 1996.  
10 Existing law provides that a vehicle for which such a special license plate has been  
11 issued is exempt from standards for exhaust emissions, fuel evaporative emissions  
12 and visible emissions of smoke if the owner of the vehicle certifies to the  
13 Department that the vehicle was not driven more than 5,000 miles during the  
14 immediately preceding year. (NRS 445B.760)

15 Existing law sets forth depreciation schedules for determining the amount of  
16 governmental services taxes due each year for used vehicles and establishes a  
17 minimum tax of \$16. (NRS 371.060) **Section 2** of this bill reduces the amount of  
18 governmental services taxes due annually for used vehicles by increasing the  
19 amount of depreciation allowed and decreases the minimum tax to \$6.

---

---



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

1       **Section 1.** NRS 482.3816 is hereby amended to read as  
2 follows:

3       482.3816 1. Except as otherwise provided in NRS 482.2655,  
4 the Department may issue special license plates and registration  
5 certificates to residents of Nevada for any passenger car or light  
6 commercial vehicle:

7       (a) Having a manufacturer's rated carrying capacity of 1 ton or  
8 less;

9       (b) Manufactured ~~at least 25 years~~ before ~~the application is~~  
10 ~~submitted to the Department;~~ 1996; and

11       (c) Containing only the original parts which were used to  
12 manufacture the vehicle or replacement parts that duplicate those  
13 original parts.

14       2. License plates issued pursuant to this section must be  
15 inscribed with the words "CLASSIC VEHICLE" and a number of  
16 characters, including numbers and letters, as determined necessary  
17 by the Director.

18       3. If, during a registration period, the holder of special plates  
19 issued pursuant to this section disposes of the vehicle to which the  
20 plates are affixed, the holder shall retain the plates and:

21       (a) Affix them to another vehicle which meets the requirements  
22 of this section and report the change to the Department in  
23 accordance with the procedure set forth for other transfers; or

24       (b) Within 30 days after removing the plates from the vehicle,  
25 return them to the Department.

26       4. The fee for the special license plates is \$35, in addition to all  
27 other applicable registration and license fees and governmental  
28 services taxes. The fee for an annual renewal sticker is \$10.

29       5. In addition to the fees required pursuant to subsection 4, the  
30 Department shall charge and collect a fee for the first issuance of the  
31 special license plates for those motor vehicles exempted pursuant to  
32 NRS 445B.760 from the provisions of NRS 445B.770 to 445B.815,  
33 inclusive. The amount of the fee must be equal to the amount of the  
34 fee for a form certifying emission control compliance set forth in  
35 paragraph (c) of subsection 1 of NRS 445B.830.

36       6. Fees paid to the Department pursuant to subsection 5  
37 must be accounted for in the Pollution Control Account created by  
38 NRS 445B.830.

39       **Sec. 2.** NRS 371.060 is hereby amended to read as follows:

40       371.060 1. Except as otherwise provided in subsection 2 and  
41 subsection 2 of NRS 371.040, each vehicle must be depreciated by



1 the Department for the purposes of the annual governmental  
2 services tax according to the following schedule:

3		Percentage of
4	Age	Initial Value
5		
6	New .....	100 percent
7	1 year .....	<del>95</del> 85 percent
8	2 years .....	<del>85</del> 75 percent
9	3 years .....	<del>75</del> 65 percent
10	4 years .....	<del>65</del> 55 percent
11	5 years .....	<del>55</del> 45 percent
12	6 years .....	<del>45</del> 35 percent
13	7 years .....	<del>35</del> 25 percent
14	8 years .....	<del>25</del> 15 percent
15	9 years or more .....	<del>15</del> 5 percent

16  
17 2. Except as otherwise provided in subsection 2 of NRS  
18 371.040, each bus, truck or truck-tractor having a declared gross  
19 weight of 10,000 pounds or more and each trailer or semitrailer  
20 having an unladen weight of 4,000 pounds or more must be  
21 depreciated by the Department for the purposes of the annual  
22 governmental services tax according to the following schedule:

23		Percentage of
24	Age	Initial Value
25		
26	New .....	100 percent
27	1 year .....	<del>85</del> 75 percent
28	2 years .....	<del>69</del> 59 percent
29	3 years .....	<del>57</del> 47 percent
30	4 years .....	<del>47</del> 37 percent
31	5 years .....	<del>38</del> 28 percent
32	6 years .....	<del>33</del> 23 percent
33	7 years .....	<del>30</del> 20 percent
34	8 years .....	<del>27</del> 17 percent
35	9 years .....	<del>25</del> 15 percent
36	10 years or more .....	<del>23</del> 13 percent

37  
38 3. Notwithstanding any other provision of this section, the  
39 minimum amount of the governmental services tax:

40 (a) On any trailer having an unladen weight of 1,000 pounds or  
41 less is \$3; and

42 (b) On any other vehicle is ~~\$16.~~ \$6.

43 4. For the purposes of this section, a vehicle shall be deemed a  
44 "new" vehicle if the vehicle has never been registered with the  
45 Department and has never been registered with the appropriate



\* A B 3 2 6 R 1 \*

1 agency of any other state, the District of Columbia, any territory or  
2 possession of the United States or any foreign state, province or  
3 country.

4 **Sec. 3.** (Deleted by amendment.)

5 **Sec. 4.** This act becomes effective on July 1, 2015.

