

ASSEMBLY BILL NO. 145—COMMITTEE ON TRANSPORTATION

FEBRUARY 11, 2015

Referred to Committee on Transportation

SUMMARY—Revises provisions governing the registration of vehicles. (BDR 43-54)

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 vehicle registration; revising provisions governing the pro rata refund of registration fees and governmental services tax paid on a vehicle that is due when the registration is cancelled under certain circumstances; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, if a person cancels his or her registration for a vehicle and  
2 surrenders to the Department of Motor Vehicles the license plates for the vehicle,  
3 the Department is required, under certain circumstances, to refund to the person the  
4 portion of the registration fee and governmental services tax paid on the vehicle  
5 attributable to the remainder of the current calendar year or registration period on a  
6 pro rata basis. The Department is only required to provide such a refund if: (1) the  
7 request is made at the time the registration is cancelled and the license plates are  
8 surrendered; (2) the person requesting the refund is a resident of Nevada; (3) the  
9 amount eligible for refund exceeds \$100; and (4) evidence satisfactory to the  
10 Department is submitted that reasonably proves the existence of extenuating  
11 circumstances. The term “extenuating circumstances” is defined to mean  
12 circumstances wherein: (1) the person has recently relinquished his or her driver’s  
13 license and has sold or otherwise disposed of his or her vehicle; (2) the vehicle has  
14 been determined to be inoperable and the person does not transfer the registration to  
15 a different vehicle; (3) the owner of the vehicle is seriously ill or has died and the  
16 guardians or survivors have sold or otherwise disposed of the vehicle; or (4) any  
17 other event occurs which the Department, by regulation, has defined to constitute  
18 an extenuating circumstance. (NRS 482.399)

19 This bill revises that provision to provide that, in the case where the owner of a  
20 vehicle is seriously ill or has died and the guardians or survivors have sold or  
21 otherwise disposed of the vehicle, the Department is required to refund to the  
22 guardians or survivors the portion of the registration fee and governmental services  
23 tax paid on the vehicle attributable to the remainder of the current calendar year or



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24 registration period on a pro rata basis regardless of the residency of the person  
25 requesting the refund or the amount eligible for refund, provided that the person  
26 cancels the registration and surrenders the license plates not more than 60 days after  
27 the vehicle is sold or otherwise disposed of, and requests the refund at the time the  
28 registration is cancelled and the license plates are surrendered.

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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  
31 paid on all of the vehicles attributable to the remainder of the  
32 current registration period or calendar year on a pro rata monthly  
33 basis against the tax due on the vehicle to which the registration is  
34 transferred or on any other vehicle of which the person is the  
35 registered owner. The certificates of registration and unused license  
36 plates of the vehicles from which a person transfers ownership or



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1 interest must be submitted before credit is given against the tax due  
2 on the vehicle to which the registration is transferred or on any other  
3 vehicle of which the person is the registered owner.

4 4. In computing the registration fee, the Department or its  
5 agent or the registered dealer shall credit the portion of the  
6 registration fee paid on each vehicle attributable to the remainder of  
7 the current calendar year or registration period on a pro rata basis  
8 against the registration fee due on the vehicle to which registration  
9 is transferred.

10 5. If the amount owed on the registration fee or governmental  
11 services tax on the vehicle to which registration is transferred is less  
12 than the credit on the total registration fee or governmental services  
13 tax paid on all vehicles from which a person transfers ownership or  
14 interest, no refund may be allowed by the Department.

15 6. If the license plate or plates are not appropriate for the  
16 second vehicle, the plate or plates must be surrendered to the  
17 Department or registered dealer and an appropriate plate or plates  
18 must be issued by the Department. The Department shall not reissue  
19 the surrendered plate or plates until the next succeeding licensing  
20 period.

21 7. If application for transfer of registration is not made within  
22 60 days after the destruction or transfer of ownership of or interest  
23 in any vehicle, the license plate or plates must be surrendered to the  
24 Department on or before the 60th day for cancellation of the  
25 registration.

26 8. Except as otherwise provided in subsection 2 of NRS  
27 371.040 and subsection 7 of NRS 482.260, if a person cancels his or  
28 her registration and surrenders to the Department the license plates  
29 for a vehicle, the Department shall, in accordance with the  
30 provisions of subsection 9 ~~†~~ *or 10, as applicable*, issue to the  
31 person a refund of the portion of the registration fee and  
32 governmental services tax paid on the vehicle attributable to the  
33 remainder of the current calendar year or registration period on a pro  
34 rata basis.

35 9. ~~†The~~ *Except as otherwise provided in subsection 10, the*  
36 Department shall issue a refund pursuant to subsection 8 only if the  
37 request for a refund is made at the time the registration is cancelled  
38 and the license plates are surrendered, the person requesting the  
39 refund is a resident of Nevada, the amount eligible for refund  
40 exceeds \$100, and evidence satisfactory to the Department is  
41 submitted that reasonably proves the existence of extenuating  
42 circumstances. For the purposes of this subsection, the term  
43 "extenuating circumstances" means circumstances wherein:

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



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

3 (c) ~~[(The owner of the vehicle is seriously ill or has died and the  
4 guardians or survivors have sold or otherwise disposed of the  
5 vehicle.~~

6 ~~—(d)]~~ Any other event occurs which the Department, by  
7 regulation, has defined to constitute an “extenuating circumstance”  
8 for the purposes of this subsection.

9 *10. The Department shall issue a refund pursuant to  
10 subsection 8 if:*

11 (a) *Evidence satisfactory to the Department is submitted which  
12 reasonably proves that the owner of the vehicle is seriously ill or  
13 has died and the guardians or survivors, including, without  
14 limitation, the spouse or domestic partner of the owner, have sold  
15 or otherwise disposed of the vehicle;*

16 (b) *The guardians or survivors cancel the registration and  
17 surrender the license plates not more than 60 days after the  
18 vehicle is sold or otherwise disposed of; and*

19 (c) *The guardians or survivors request the refund at the time  
20 the registration is cancelled and the license plates are surrendered.*

21 **Sec. 2.** This act becomes effective on July 1, 2015.

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