

ASSEMBLY BILL NO. 127—ASSEMBLYMAN MCARTHUR

PREFILED JANUARY 30, 2009

Referred to Committee on Transportation

SUMMARY—Requires certain pro rata refunds for the cancellation of the registration of vehicles owned by Armed Forces personnel assigned to serve abroad on active duty. (BDR 43-538)

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; requiring a certain pro rata refund for the cancellation of the registration of a vehicle owned by a member of the Armed Forces of the United States who is assigned to serve abroad on active duty; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Under existing law, if the owner of a vehicle cancels his registration and
2 surrenders the license plates for the vehicle to the Department of Motor Vehicles,
3 the Department is only required to refund to the person the pro rata portion of the
4 registration fee and governmental services tax paid on the vehicle that is
5 attributable to the remainder of the registration period in certain limited
6 circumstances. (NRS 482.399) This bill requires the Department to make such a pro
7 rata refund in the additional circumstances in which the person who cancels his
8 registration is a member of the Armed Forces of the United States who has been
9 assigned to serve on active duty in another country and the amount eligible for
10 refund is \$20 or more.

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.



1 2. The holder of the original registration may transfer the
2 registration to another vehicle to be registered by him and use the
3 same regular license plate or plates or special license plate or plates
4 issued pursuant to NRS 482.3667 to 482.3823, inclusive, or
5 482.384, on the vehicle from which the registration is being
6 transferred, if the license plate or plates are appropriate for the
7 second vehicle, upon filing an application for transfer of registration
8 and upon paying the transfer registration fee and the excess, if any,
9 of the registration fee and governmental services tax on the vehicle
10 to which the registration is transferred over the total registration fee
11 and governmental services tax paid on all vehicles from which he is
12 transferring his ownership or interest. Except as otherwise provided
13 in NRS 482.294, an application for transfer of registration must be
14 made in person, if practicable, to any office or agent of the
15 Department or to a registered dealer, and the license plate or plates
16 may not be used upon a second vehicle until registration of that
17 vehicle is complete.

18 3. In computing the governmental services tax, the
19 Department, its agent or the registered dealer shall credit the portion
20 of the tax paid on the first vehicle attributable to the remainder of
21 the current registration period or calendar year on a pro rata monthly
22 basis against the tax due on the second vehicle or on any other
23 vehicle of which the person is the registered owner. If any person
24 transfers his ownership or interest in two or more vehicles, the
25 Department or the registered dealer shall credit the portion of the tax
26 paid on all of the vehicles attributable to the remainder of the
27 current registration period or calendar year on a pro rata monthly
28 basis against the tax due on the vehicle to which the registration is
29 transferred or on any other vehicle of which the person is the
30 registered owner. The certificates of registration and unused license
31 plates of the vehicles from which a person transfers his ownership or
32 interest must be submitted before credit is given against the tax due
33 on the vehicle to which the registration is transferred or on any other
34 vehicle of which the person is the registered owner.

35 4. In computing the registration fee, the Department or its
36 agent or the registered dealer shall credit the portion of the
37 registration fee paid on each vehicle attributable to the remainder of
38 the current calendar year or registration period on a pro rata basis
39 against the registration fee due on the vehicle to which registration
40 is transferred.

41 5. If the amount owed on the registration fee or governmental
42 services tax on the vehicle to which registration is transferred is less
43 than the credit on the total registration fee or governmental services
44 tax paid on all vehicles from which a person transfers his ownership
45 or interest, no refund may be allowed by the Department.



1 6. If the license plate or plates are not appropriate for the
2 second vehicle, the plate or plates must be surrendered to the
3 Department or registered dealer and an appropriate plate or plates
4 must be issued by the Department. The Department shall not reissue
5 the surrendered plate or plates until the next succeeding licensing
6 period.

7 7. If application for transfer of registration is not made within
8 60 days after the destruction or transfer of ownership of or interest
9 in any vehicle, the license plate or plates must be surrendered to the
10 Department on or before the 60th day for cancellation of the
11 registration.

12 8. If a person cancels his registration and surrenders to the
13 Department his license plates for a vehicle, the Department shall, in
14 accordance with the provisions of subsection 9 ~~8~~ *or 10, as*
15 *applicable*, issue to the person a refund of the portion of the
16 registration fee and governmental services tax paid on the vehicle
17 attributable to the remainder of the current calendar year or
18 registration period on a pro rata basis.

19 9. ~~The~~ *Except as otherwise provided in subsection 10, the*
20 Department shall issue a refund pursuant to subsection 8 ~~only~~ if
21 the request for a refund is made at the time the registration is
22 cancelled and the license plates are surrendered, the person
23 requesting the refund is a resident of Nevada, the amount eligible
24 for refund exceeds \$100, and evidence satisfactory to the
25 Department is submitted that reasonably proves the existence of
26 extenuating circumstances. For the purposes of this subsection, the
27 term "extenuating circumstances" means circumstances wherein:

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

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

32 (c) The owner of the vehicle is seriously ill or has died and the
33 guardians or survivors have sold or otherwise disposed of the
34 vehicle.

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

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

40 *(a) The request for a refund is made at the time the*
41 *registration is cancelled and the license plates are surrendered;*

42 *(b) The person requesting the refund is a resident of Nevada;*

43 *(c) The amount eligible for refund is \$20 or more; and*

44 *(d) Evidence satisfactory to the Department is submitted that*
45 *reasonably proves the owner of the vehicle is a member of the*



- 1 *Armed Forces of the United States who has been assigned to serve*
- 2 *on active duty in another country.*
- 3 **Sec. 2.** This act becomes effective on July 1, 2009.

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