ADOPTED REGULATION OF THE DIRECTOR OF THE

DEPARTMENT OF MOTOR VEHICLES

LCB File No. R088-03

Effective December 4, 2003

EXPLANATION - Matter in *italics* is new; matter in brackets formitted material is material to be omitted.

AUTHORITY: §1, NRS 481.051 and 482.160.

Section 1. Chapter 482 of NAC is hereby amended by adding thereto a new section to read as follows:

- 1. As used in this section and NRS 482.188, the Department will interpret the term "circumstances beyond the person's control" to mean extenuating circumstances that are acceptable to the Department, including, without limitation, the hospitalization of the person, the serious illness or death of a member of the immediate family of the person, or any other catastrophic event.
- 2. A person requesting relief from the payment of a penalty or interest pursuant to NRS 482.188 must include with his request proof satisfactory to the Department that circumstances beyond the person's control existed which prevented him from timely filing the return or paying the tax, penalty or fee as required. The proof presented must cover the period specified by the Department.
- 3. The Department will not more than once for any person waive any part of the payment of a penalty or interest that accrues because:
- (a) The person issued a check or draft to the Department as payment for a tax, penalty or fee imposed by the Department; and
 - (b) The check or draft was returned to the Department for any reason.

NOTICE OF ADOPTION OF PROPOSED REGULATION LCB File No. R088-03

The Department of Motor Vehicles adopted regulation assigned LCB File No. R088-03, which pertain to chapter 482 of the Nevada Administrative Code on November 4, 2003. A copy of the regulations as adopted is attached hereto.

Notice date: 7/24/2003 Date of adoption by agency: 11/4/2003

Hearing date: 9/11/2003 & 9/12/2003 **Filing date:** 12/4/2003

INFORMATIONAL STATEMENT

The following statement is submitted for adopted amendments to Nevada Administrative Code, Chapter 482.

The Department of Motor Vehicles noticed and held public workshops and public hearings on September 11 and September 12, 2003, in Reno and Las Vegas, respectively, to solicit comments and opinion on proposed regulation changes to define "extenuating circumstances" as it pertains to waiving of penalties and interest imposed by the Department of Motor Vehicles for bad debts. Copies of the proposed regulations were available by contacting the Department at (775) 684-4783 or through the mail, 555 Wright Way, Carson City, Nevada 89711.

The notice of public workshops and hearings and complete copies of the proposed regulations were posted on or before July 24, 2003, at the Nevada State Library and Archives and each office of the Department of Motor Vehicles. In each county where the Department does not maintain an office, the notice was posted at the main office of the public library.

Public workshops and hearings were held at 10:00 a.m. on September 11, 2003 in Reno and at 10:00 a.m. on September 12, 2003 in Las Vegas; no one was in attendance at either location and no testimony concerning the proposed regulations was taken. No written comments were received.

The Department will adopt the proposed regulations with no changes made.

There are no adverse economic effects of this regulation to the Department, local authorities or the public.

There are no other state or government regulations that the proposed regulations duplicate.