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NRS 233B.0608 (3) Statement
LCB File Number R125-15

Amendments to Chapters 386, 482, 484D and 706 of NAC

The methods that were used for the determination of impact on small businesses were as follows:

- Regulation revision publicised
- Public Workshop held: With result of minimal public attendance
- Public Hearing held: With result of no public attendance
- No written comments were received on either occasion.

This regulation includes the following amendments to Chapters 386, 482, 484D and 706 of NAC:

- New: establishing criteria for the qualifications of farmers/ranchers to claim a refund on 80 percent of the taxes paid on bulk purchases of special fuel, and to revise certain references to "implements of husbandry" in regulatory language.

Departmental staff analyzed the above referenced revisions and determined the following conclusion:

- The provisions of these amended regulations apply to a narrow segment of industry in the state, farmer/rancher operations, and as such does not affect Nevada small businesses as a whole.
- Staff estimates that the special fuel refund provisions will impact approximately 100 farmer/rancher businesses that maintain accounts with the Department's motor carrier section.
- Furthermore, the Department has determined that through the deletion of the implements of husbandry language and the imposition of criteria for special fuel tax refunds, eligible farmer/rancher industry applicants will benefit from a process to ensure compliance, simplify record-keeping and receive tax refund benefits.

I certify to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that the information in this statement is accurate.

Terri L. Albertson
Director
Nevada Department of Motor Vehicles

6-13-16

Date

