

**ADOPTED REGULATION OF THE
DEPARTMENT OF MOTOR VEHICLES**

LCB File No. R148-06

Effective September 18, 2006

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1 and 2, NRS 590.840.

A REGULATION relating to petroleum products; requiring a supplier of petroleum products to pay a fee under certain circumstances; authorizing a credit or refund of the fee for a supplier or exporter under certain circumstances; and providing other matters properly relating thereto.

Section 1. NAC 590.800 is hereby amended to read as follows:

590.800 1. A dealer in *or supplier of* petroleum products who is licensed in this State must pay the fee imposed by NRS 590.840 if:

(a) He imports ~~gasoline, gasohol, aviation fuel,~~ *motor vehicle fuel*, diesel fuel of grade number 1 or 2 or heating oil into this State; or

(b) He deals in any product listed in paragraph (a) that is refined in this State.

2. The fee must be remitted ~~on~~ *with* the dealer's *or supplier's* monthly tax ~~report.~~ *return.*

3. *As used in this section, "motor vehicle fuel" has the meaning ascribed to it in NRS 365.060.*

Sec. 2. NAC 590.810 is hereby amended to read as follows:

590.810 1. The fee *imposed by NRS 590.840 that is* paid for a petroleum product may be refunded, or a credit may be given, upon proper application and proof that the product was

exported from this State. A credit or refund will only be given to the exporter of record. Any refund must be applied for within 3 months after the date of exportation.

2. A dealer in , *or supplier or exporter of*, petroleum products who is not licensed in this State pursuant to NRS 365.270 *or 366.220* must submit with his application for a refund:

- (a) An invoice of the original purchase which indicates the fee was paid to his vendor; and
- (b) Proof that the product was exported,

↳ before the fee will be refunded.

3. A dealer in *or supplier of* petroleum products who is licensed in this State may take a credit in lieu of a refund on his monthly fuel tax ~~[report]~~ *return or statement* if the ~~[report]~~ *credit* is documented on the forms prescribed by the Department to detail all acquisitions and disbursements.

4. For the purpose of this section, proof of exportation includes, but is not limited to:

- (a) An export manifest; or
- (b) A report of a dealer *or supplier* declaring the import to the receiving state.

**NOTICE OF ADOPTION OF PROPOSED REGULATION
LCB File No. R148-06**

The Department of Motor Vehicles adopted regulations assigned LCB File No. R148-06 which pertain to chapter 590 of the Nevada Administrative Code on September 8, 2006.

Notice date: 6/19/2006
Hearing date: 7/25/2006

Date of adoption by agency: 9/8/2006
Filing date: 9/18/2006

INFORMATIONAL STATEMENT

The Department of Motor Vehicles noticed and held public workshops in Carson City with videoconferencing to Las Vegas on July 25, 2006. The Public Hearing was held in Carson City on July 25, 2006 with videoconferencing to Las Vegas. The purpose of the workshops and hearings were to solicit comments and opinion on proposed regulation changes relating to the collection and refund of the fee imposed for the Fund for Cleaning Up Discharges of Petroleum.

The notice of public workshops and hearings and complete copies of the proposed regulations were posted on June 19, 2006 at the Nevada State Library and Archives and each office of the Department of Motor Vehicles. In counties where the Department does not maintain an office, the notice was posted at the main office of the public library.

The number of persons who attended the hearing was zero. The number of persons who testified was zero. The number of persons who submitted written comments to the Department was zero.

There was no testimony at the hearing in Carson City or Las Vegas.

The Department will adopt the proposed regulation with no changes.

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.