

TABLE 1

TAX/FEE PROPOSALS CONSIDERED DURING 2007 SESSION TO FUND TRANSPORTATION PROJECTS

TAX/FEE	BILL CONSIDERED DURING THE 2007 LEGISLATIVE SESSION	PROPOSED TAX RATE/FEE	PROPOSED DISTRIBUTION OF REVENUES	DESCRIPTION OF TRANSPORTATION FUNDING PROPOSAL
Sales Tax	SB 324 (Sections 7 to 8)	No change to existing tax rate	Sales tax revenue generated from the State 2% tax rate on motor vehicle and motor vehicle parts sales would be transferred from State General Fund to the State Highway Fund	Sales tax remitted to the Department of Taxation for two NAICS codes (441 - Motor Vehicle and Parts Dealers and 8111 - Automotive Repair and Maintenance) would be transferred from the State General Fund to the State Highway Fund on a monthly basis.
Weight Distance Tax	AB 595 - 1st Reprint (Section 50)	15 cents per mile traveled in the state	State Highway Fund	Rate is assessed on common, contract, or private motor carrier who operates a motor vehicle with declared gross weight in excess of 55,000 pounds.
Governmental Services Fee on the Short-term Rental of a Vehicle	AB 595 - 1st Reprint (Section 49)	Require a 4% recovery surcharge to be imposed	State Highway Fund - Half of the proceeds; Lessor - Half of the proceeds for reimbursement of vehicle licensing fees and taxes	This is the same as the actual proposal adopted in the enrolled version of AB 595 only with half the proceeds from the 4% recovery surcharge going to the State Highway Fund instead of one-quarter as approved in AB 595.
Room Tax	SB 574 (Section 1)	No change to existing tax rate	State Highway Fund - Proceeds must be used for projects in Clark County	Deposit a portion of certain room taxes collected for use by the LVCVA in the State Highway Fund. Initially, \$20 million would be allocated in FY 2006-07. For each subsequent fiscal year, 30 percent of the amount by which the room tax collections in the current fiscal year exceed the room tax collections for the prior fiscal year is added to the prior fiscal year amount.
Gas Tax	SB 324 (Section 2)	Increase 17.65 cent state gas tax to 20.65 cents for FY 2008 and 23.65 cents for FY 2009 and then index to inflation thereafter.	State Highway Fund	Fiscal year inflation adjustment is the lesser of 4.5 percent or the average percentage increase in the CPI-West Urban Consumers over the preceding 5 years.

EXHIBIT E-1 - Transportation Issues

Document consists of 4 pages.

☒ Entire document provided.

A copy of the complete document is available through the Research Library (775/684-6827) or e-mail library@lcb.state.nv.us.

Meeting Date: 2/19/08

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Special Fuels Tax	SB 324 (Section 4)	Increase 27 cent state special fuels tax to 30 cents for FY 2008 and 33 cents for FY 2009 and then index to inflation thereafter.	State Highway Fund	Fiscal year inflation adjustment is the lesser of 4.5 percent or the average percentage increase in the CPI-West Urban Consumers over the preceding 5 years.																																				
Governmental Services Tax - Vehicles	SB 324 (section 6)	No tax rate change but changes depreciation schedule which increases annual GST due on vehicles. Minimum tax increases from \$6 to \$25 per year.	The increment in tax revenue generated by the proposed change to the depreciation schedule would be deposited in the State Highway Fund.	The depreciation rates in the schedule in NRS 371.060 used to determine the value of a vehicle for computing the GST tax due would be increased as follows:																																				
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Governmental Services Tax - Trucks/Trailers	SB 324 (section 6)	No tax rate change but changes depreciation schedule which increases annual GST due on trucks/trailers. Minimum tax increases from \$6 to \$25 per year.	The increment in tax revenue generated by the proposed change to the depreciation schedule would be deposited in the State Highway Fund.	The depreciation rates in the schedule in NRS 371.060 used to determine the value of a truck/trailer for computing the GST tax due would be increased as follows:																																				
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Driver's License - Regular	SB 324 (Section 20)	Increase fees for original, renewal, or reinstatement of driver's license by \$20	State Highway Fund	Increase fee for original/renewal of driver's license from \$13.50 to \$33.50 Increase fee for reinstatement of driver's license after suspension, revocation or cancellation, depending on reason for suspension, from \$40 to \$60 and from \$65 to \$85.
Identification Card	SB 324 (Section 21)	Increase fees for original, duplicate, or renewal of identification card by \$20	State Highway Fund	Increase fee for original/duplicate of identification card for person 65 or over from \$4 to \$24 Increase fee for original/duplicate/renewal of identification card for person under 18 from \$3 to \$23. Increase fee for original/duplicate/renewal of identification card for person over 18 but under 65 from \$9 to \$29.
Driver's License - Commercial	SB 324 (Section 22)	Increase fees for original, renewal, transfer or reinstatement of commercial driver's license by \$20	State Highway Fund	Increase fee for original, renewal, transfer, and reinstatement of commercial driver's license which requires DMV to administer a driving skills test from \$84 to \$104. Increase fee for original, renewal, transfer, and reinstatement of commercial driver's license which does not require DMV to administer a driving skills test from \$54 to \$74.
Toll Roads	SB 392, AB 417, AB 583	Not Applicable	Not Applicable	Authorizes governmental entities to establish, construct, and operate toll roads and toll bridges.

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Ballot Questions	SB 393 - 4th Reprint (Sections 19.1 - 19.5)	Not Applicable	State Highway Fund	Placed the following five questions on the ballot for the general election on November 4, 2008, in each county: 1. Should a tax be imposed on the weight and distance traveled by heavyweight trucks operated on public highways in Nevada? (Section 19.1) 2. Should the depreciation schedule used to calculate the annual GST be revised to raise additional revenue? (Section 19.2) 3. Should a surcharge per trip on each taxicab fare be imposed? (Section 19.3) 4. Should the state use toll roads to raise additional revenue? (Section 19.4) 5. Should the state charge a toll for the use of lanes added to public highway to raise additional revenue? (Section 19.5)
Department of Transportation Special Obligation Bonds	AB 595 - 1st Reprint (Section 48)	Not Applicable	Not Applicable	Amend NRS 408.273 to allow the Department of Transportation to issue bonds for highway construction projects that can mature within 30 years and not the current 20 years.
Voluntary Contributions	SB 180; SB 180 - 1st Reprint	Not Applicable	State Highway Fund	Allows an owner when registering a vehicle to voluntarily contribute an amount dedicated to the State Highway Fund that is in excess of that required to pay the license fees, registration fees, and GST.