

XV. APPENDIX C – GOVERNMENTAL SERVICES TAX EXEMPTIONS

- 1. Vehicles Owned by Government Entities** – Vehicles owned by the United States, the state of Nevada, any political subdivision of the state of Nevada, or any county, municipal corporation, city, unincorporated town, or school district in the state of Nevada. **NRS 371.100**
- 2. Vehicles Owned by Indian Tribes and Colonies** – Except for vehicles used for commercial purposes, vehicles owned by the governing body of an Indian reservation or Indian colony that is recognized by federal law, so long as the governing body is located on the reservation or colony. **NRS 371.100**
- 3. Vehicles Operated for the Transport of the Elderly or Handicapped** – Vehicles for whose operation money is provided by the state or federal government and which are operated solely for the transportation of or furnishing services to elderly or handicapped persons. **NRS 371.100**
- 4. Emergency Vehicles** – Emergency vehicles owned by any volunteer fire department or ambulance service in the state, so long as the vehicles are used exclusively for this purpose. **NRS 371.100**
- 5. Vehicles Used for Public Transportation** – Vehicles which are used by a private person and are dedicated for exclusive use as part of a system which operates vehicles for public transportation in an urban area; transports persons who pay the established fare; and uses public money to operate the system or acquire new equipment. **NRS 371.100**
- 6. Vehicles Registered by Surviving Spouse** – Vehicles registered by surviving spouses, not to exceed the amount of \$1,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county, and may not be claimed following the remarriage of the surviving spouse, even if that subsequent marriage is annulled. **NRS 371.101**
- 7. Vehicles Registered by Blind Persons** – Vehicles registered by a blind person, not to exceed the amount of \$3,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county. **NRS 371.102**

8. **Vehicles Registered by Veterans** – Vehicles registered by certain residents of the state who have served on active duty in the military or who are in actual military service, not to exceed the amount of \$2,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. **NRS 371.103**
9. **Vehicles Registered by Veterans With Total Permanent Disabilities** – Vehicles registered by a resident of the state of Nevada who has incurred a total permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$20,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. **NRS 371.104**
10. **Vehicles Registered by Veterans With Eighty to Ninety-Nine Percent Permanent Disabilities** – Vehicles registered by a resident of the state of Nevada who has incurred a permanent service-connected disability of 80 to 99 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$15,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. **NRS 371.104**
11. **Vehicles Registered by Veterans With Sixty to Seventy-Nine Percent Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a permanent service-connected disability of 60 to 79 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$10,000 of determined valuation, multiplied by the percentage change in the Consumer Price Index between December 2003 and the December preceding the fiscal year for which the adjustment is calculated. **NRS 371.104**