

LCB File No. R139-01

**PROPOSED REGULATION OF THE
DEPARTMENT OF MOTOR VEHICLES**

AUTHORITY: Section 1 of Assembly Bill 639 of the 71st. Session of the Nevada Legislature.

Section 1. Chapter 366 of NAC is hereby amended by adding thereto the provisions set forth as Sections 1 through 2, inclusive of this regulation.

Sec. 2. 1. *As used in Section 2 of this regulation, unless the context otherwise requires:*

NAC 366.005 is hereby amended to read as follows:

366.005 Definitions. As used in this chapter, unless the context otherwise requires:

1. "Department" means the department of motor vehicles and public safety.

2. "Habitually delinquent" means the commission by a special fuel supplier of any of the following violations at least twice within 1 year or any two of the following violations at least once within 1 year:

(a) The failure to file a monthly tax return during the period prescribed in NRS 366.383, unless the department finds that:

(1) The failure was caused by circumstances beyond the control of the special fuel supplier and occurred notwithstanding the exercise of ordinary care; and

(2) The special fuel supplier has paid all penalties and interest imposed by the department because of his failure to file the tax return during the prescribed period.

(b) The failure to submit to the department payment of the tax on special fuel collected pursuant to NRS 366.540 during the period prescribed in that section.

(c) The failure to submit to the department the payment of any additional or estimated

assessments imposed by the department pursuant to NRS 366.405 during the period prescribed in that section.

3. “Refundable Fuel” means the quantity of tax paid special fuel which is available for refund of the Nevada tax, and is determined as follows:

(a) The total of all special fuel purchased in the State of Nevada during the refund period:

(1) less any special fuel which has been claimed by the taxpayer for another exempt use;

and

(2) less any special fuel upon which taxes have been remitted to another jurisdiction on behalf of the taxpayer; and

(3) less any other taxable use of the special fuel during the refund period.

4. “Incidentally operated or moved upon a highway” for the purpose of NRS 366.085 means any travel upon a public highway, except for a limited access highway, for which the transportation of persons and property is not the primary purpose of such travel; and the travel is necessary for the completion of a task for which the equipment was assigned; and is limited to a specific project work site. The term “incidentally operated or moved upon a highway does not include:

a. Travel on a highway or public road for the purpose transporting such equipment from a specific project work site to an unrelated project or work site; and

b. In any case, travel on the public highway cannot exceed a distance of one mile from the point at which the equipment entered upon the public highway; and

c. Travel for the purpose of avoiding the taxes imposed by Chapter 366 of the Nevada Revised Statutes.