

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

LCB File No. R088-03

September 10, 2003

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

AUTHORITY: §1, NRS 481.051 and 482.160.

Section 1. Chapter 482 of NAC is hereby amended by adding thereto a new section to read as follows:

1. As used in this section and NRS 482.188, the Department will interpret the term “circumstances beyond the person’s control” to mean extenuating circumstances that are acceptable to the Department, including, without limitation, the hospitalization of the person, the serious illness or death of a member of the immediate family of the person, or any other catastrophic event.

2. A person requesting relief from the payment of a penalty or interest pursuant to NRS 482.188 must include with his request proof satisfactory to the Department that circumstances beyond the person’s control existed which prevented him from timely filing the return or paying the tax, penalty or fee as required. The proof presented must cover the period specified by the Department.

3. The Department will not more than once for any person waive any part of the payment of a penalty or interest that accrues because:

(a) The person issued a check or draft to the Department as payment for a tax, penalty or fee imposed by the Department; and

(b) The check or draft was returned to the Department for any reason.