

LCB File No. R033-04

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

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

**AUTHORITY:** NRS 482.313(9)(a), NRS 360.090, 360.291, 233B.040.

**Sec. 1. Chapter 482 of NAC is hereby amended by adding thereto a new section to consist of sections 2 through 4, inclusive, of this Emergency Regulation.**

**Sec. 2. *Every short-term lessor who is not required to collect a fee from a lessee that a county has elected to impose pursuant to either NRS 244A.810 or NRS 244A.860 shall include in each rental contract for the short-term lease of a passenger vehicle, or on a separate form provided to the lessee of the vehicle, the following acknowledgement:***

***ACKNOWLEDGMENT OF LESSEE CONCERNING  
SHORT-TERM LEASE OF REPLACEMENT VEHICLE***

*I understand and acknowledge that if I am renting this vehicle for the purpose of using it in place of a motor vehicle owned by me that is unavailable for use because of mechanical breakdown, repair, service, damage or loss as defined in my policy of liability insurance for said unavailable motor vehicle, I may claim an exemption from the county fee imposed pursuant to chapter 244A of the Nevada Revised Statutes upon the short-term lease of a passenger vehicle.*

*Under penalty of perjury, I affirm that I am exempt from the payment of the county portion of the car rental tax.*

\_\_\_\_\_ (*initials*)

**Sec. 3. *The short-term lessor shall file the acknowledgment required to be obtained pursuant to section 2 with his records and make it available to the department for inspection upon request.***

**Sec. 4. *As used in section 2 of this Emergency Regulation, the term “replacement vehicle” has the meaning ascribed to it in NRS 244A.810 and NRS 244A.860.***