

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

LCB File No. R142-04

August 17, 2004

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

AUTHORITY: §§1-5, NRS 360A.020 and 365.110; §§6-10, NRS 360A.020 and 366.110.

A REGULATION relating to taxes on fuels; providing for the electronic submission of certain tax returns; providing for the payment of certain taxes by credit card, debit card or electronic transfer of money; and providing other matters properly relating thereto.

Section 1. Chapter 365 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. 1. *Except as otherwise provided in section 3 of this regulation, a supplier may electronically submit to the Department the statement required pursuant to the provisions of NRS 365.175.*

2. If a supplier submits a statement pursuant to the provisions of subsection 1, the statement must be:

(a) Submitted in a format prescribed by the Department; and

(b) Accompanied by the payment of any tax that the supplier is required to remit with the statement.

3. The payment of any tax that the supplier is required to remit with the statement must be made through the use of a credit card, a debit card or the electronic transfer of money.

4. A statement filed pursuant to the provisions of subsection 1 shall be deemed received by the Department after:

(a) The statement is accessible to the Department; and

(b) The Department has received the payment of any tax that the supplier was required to remit with the statement.

Sec. 3. *1. Before a supplier may submit a statement pursuant to the provisions of section 2 of this regulation, the supplier shall submit to the Department an application for the electronic submission of the statement required pursuant to the provisions of NRS 365.175 on a form prescribed by the Department.*

2. If the application submitted by a supplier pursuant to subsection 1 is accurate and complete, the Department will approve the application of the supplier for the electronic submission of the statement required pursuant to the provisions of NRS 365.175.

3. A supplier shall not file a statement pursuant to the provisions of section 2 of this regulation until the Department has approved the application submitted by the supplier pursuant to subsection 2.

Sec. 4. NAC 365.100 is hereby amended to read as follows:

365.100 As used in NAC 365.100 to 365.300, inclusive, *and sections 2 and 3 of this regulation*, unless the context otherwise requires, the words and terms defined in NAC 365.105 to 365.145, inclusive, have the meanings ascribed to them in those sections.

Sec. 5. NAC 365.195 is hereby amended to read as follows:

365.195 1. If the last day of a month occurs on a Saturday, Sunday or legal holiday, the statement required to be filed by a dealer pursuant to NRS 365.170 or a supplier pursuant to NRS 365.192 must be filed not later than the next business day after that Saturday, Sunday or legal holiday.

2. ~~{The}~~ *Except as otherwise provided in section 2 of this regulation, the* payment by a dealer or supplier of a tax imposed pursuant to chapter 365 of NRS shall be deemed received:

(a) If delivered by mail, on the date shown by the cancellation mark stamped by the United States Postal Service or the postal service of any other country upon an envelope containing the payment properly addressed to the Department; or

(b) If delivered by a private postal service, on the business day preceding the date of actual delivery.

Sec. 6. Chapter 366 of NAC is hereby amended by adding thereto the provisions set forth as sections 7 and 8 of this regulation.

Sec. 7. 1. *Except as otherwise provided in section 8 of this regulation, a special fuel supplier may electronically submit the tax return required pursuant to the provisions of NRS 366.383.*

2. If a special fuel supplier submits a return pursuant to the provisions of subsection 1, the return must be:

(a) Submitted in a format prescribed by the Department; and

(b) Accompanied by the payment of any tax that the special fuel supplier is required to remit with the return.

3. The payment of any tax that the special fuel supplier is required to remit with the return must be made through the use of a credit card, a debit card or the electronic transfer of money.

4. A return filed pursuant to the provisions of subsection 1 shall be deemed received by the Department after:

(a) The return is accessible to the Department; and

(b) The Department has received the payment of any tax that the special fuel supplier was required to remit with the return.

Sec. 8. 1. *Before a special fuel supplier may submit a tax return pursuant to the provisions of section 7 of this regulation, the special fuel supplier shall submit to the Department an application for the electronic submission of the return required pursuant to the provisions of NRS 366.383 on a form prescribed by the Department.*

2. If the application submitted by a special fuel supplier pursuant to subsection 1 is accurate and complete, the Department will approve the application of the special fuel supplier for the electronic submission of the return required pursuant to the provisions of NRS 366.383.

3. A special fuel supplier shall not file a return pursuant to the provisions of section 7 of this regulation until the Department has approved the application submitted by the supplier pursuant to subsection 2.

Sec. 9. NAC 366.100 is hereby amended to read as follows:

366.100 ~~[A]~~ *Except as otherwise provided in section 7 of this regulation, a* payment by a special fuel user, special fuel supplier or special fuel dealer of the tax imposed by NRS 366.190 shall be deemed received:

1. If delivered by mail, on the date shown by the cancellation mark stamped by the United States Postal Service or the postal service of any other country upon an envelope containing payment properly addressed to the Department; or

2. If delivered by a private postal service, on the business day preceding the date of actual delivery.

Sec. 10. NAC 366.108 is hereby amended to read as follows:

366.108 If a special fuel supplier fails to submit a tax return pursuant to NRS 366.383, the special fuel supplier is not entitled to retain any fee for collecting the tax pursuant to NRS 366.390 if:

1. The tax return ~~[was]~~ :

(a) Became accessible to the Department pursuant to the provisions of section 7 of this regulation; or

(b) Was mailed ,

↳ after the last day of the month in which the return was required to be submitted to the Department; or

2. The tax for which the tax return was prepared was not included in the tax return or was filed after the last day of the month specified in subsection 1.