

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

LCB File No. R071-14

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

AUTHORITY: NRS 373.083 (AB 413, 2013)

A REGULATION relating to special fuels and reimbursements for taxes paid; establishing a system to provide for the reimbursement of taxes paid on special fuel by certain motor carriers; setting forth the reimbursement filing fee to be charged and collected by the Department to defray the cost of administering the reimbursement system; and providing other matters properly relating thereto.

Section 1. Chapter 373 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 7, inclusive, of this regulation.

Sec. 2. *Pursuant to the provisions of NRS 373.083, a “person” means an interstate motor carrier who files a quarterly International Fuel Tax Agreement (IFTA) tax return.*

Sec 3. *As used in this section, an “indexed county” means a county levying an additional tax on special fuels pursuant to NRS 373.066 or 373.0663.*

Sec.4. *As used in this section qualified vehicle means:*

- (a) A vehicle with two axles and a gross vehicle weight over 26,000 pounds; or*
- (b) A vehicle with three or more axles regardless of weight; or*
- (c) A vehicle that is one of a combination of vehicles when the combined gross vehicle weight (CGVW) exceeds 26,000 pounds.*

Sec. 5. Reimbursement Requirements. Reimbursement requests may be filed for taxes paid pursuant to NRS 373.066 or 373.0663 on qualified vehicles.

1. Each reimbursement request must be submitted on a form prescribed by the Department.

2. *For each reimbursement request filed, a person must provide evidence of IFTA tax returns filed for the quarter in which the fuel was purchased.*
3. *The Department will review reimbursement requests received and verify records for eligibility prior to issuing any reimbursements.*
4. *Additional documents satisfactory to the Department may be required in order to prove miles traveled.*
5. *Miles traveled and fuel consumed within the State of Nevada shall not be eligible for reimbursement.*
6. *Acceptable fuel receipts will include:*
 - (a) *A copy of an unaltered fuel receipt.*
 - (b) *The receipt must include qualified special fuel purchases in a Nevada County that charges a separate index tax on special fuels.*
 - (c) *The receipt must meet the requirements set forth under the IFTA Articles of Agreement.*
7. *The filing deadline shall be a maximum of 12 months from the due date of the corresponding quarterly IFTA tax return. Request periods must not be less than a full quarter.*
8. *The request 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 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; or*
 - (c) *If submitted electronically, the date the reimbursement request is received by the Department Reimbursement System.*

Sec. 6. Reimbursement Restrictions

1. *The total amount eligible for reimbursement will not exceed 20 percent of the total amount collected from any tax imposed on special fuel pursuant to NRS 373.066 or 373.0663 as established through an intergovernmental agreement.*

2. Any reimbursement authorized by the Department shall only be paid from funds received for a county pursuant to any tax imposed on special fuels pursuant to NRS 373.066 or 373.0663.

3. The total amount eligible for reimbursement must not exceed the bonding requirements pursuant to NRS 373.066 as established through an intergovernmental agreement.

Sec. 7. Reimbursement Filing Fee

1. The fee for each reimbursement request filed shall be \$100 and shall be due at the time of request.

2. The filing fee shall be nonrefundable.

3. The filing fee must be remitted using payment types as accepted by the Department.

4. Insufficient funds or dishonored payment for the filing fee shall be processed pursuant to the provisions of chapter 353C and chapter 41 of NRS and NAC.

Sec. 8. Audit of records by the Department, fee for examination of records

1. Reimbursement requests will be subject to verification, eligibility and audit by the Department pursuant to NRS 360A.034.

2. The Department or its authorized agents may:

(a) Examine the books, records, receipts, invoices and other pertinent papers to support any claim submitted for reimbursement.

(b) All records must be made available at all times during normal business hours.

(c) The fact that the books, records, receipts, invoices and other pertinent papers described in paragraph Section 2 subsection (a) are not maintained in this State at the time of demand does not cause the Department to lose the right of examination pursuant to this chapter at the time and place those books, records, receipts, invoices and other pertinent papers become available.

3. All records, receipts, invoices and other pertinent papers used to support requests for reimbursement must be preserved for four years after the date on which the record, receipt, invoice or other pertinent paper was filed with the Department.

4. A person audited by the Department pursuant to this section shall be responsible for all expenses and costs incurred by the Department relating to the audit in an amount per

day equal to the amount thereof during which the authorized agent is actually engaged in examining those books and records, plus the actual expenses of the authorized agent during the time that the agent is absent from this State for the purpose of making the examination.