

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

**LCB File No. R071-14**

**NOTICE OF INTENT TO ACT UPON A REGULATION**

**Notice of Public Hearing for the Adoption of Proposed New Regulations  
of the Department of Motor Vehicles**

The Department of Motor Vehicles will hold a public hearing at the following location on the date and time specified:

*Monday, December 22, 2014, 1:00 P.M.*

**CARSON CITY**

*Department of Transportation, 3rd floor conference room  
1263 South Stewart Street  
Carson City, Nevada 89712*

**Video conferencing will be provided to**

**LAS VEGAS**

*Department of Transportation,  
Building B, Training Room  
123 E. Washington Avenue  
Las Vegas, Nevada 89101*

**ELKO**

*Department of Transportation, Conference Room  
1951 Idaho Street  
Elko, NV 89801*

**AGENDA**

The purpose of the hearing is to receive comments from all interested persons regarding the adoption of amendments that pertain to Chapter 373 of the Nevada Administrative Code. These regulations are being proposed pursuant to:

- Assembly Bill 413, which was passed in the 2013 Legislative Session, requiring the Department of Motor Vehicles to adopt regulations relating to taxes imposed on special fuels; establishing the procedure by which certain persons who use special fuel in motor vehicles operated or intended to be operated interstate may submit to the Department of Motor Vehicles a request for reimbursement of certain local taxes imposed on special fuels; and establishing a fee for each request for reimbursement filed.

**Note:** Items on the agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.

A period of public comment will be allowed after each item on the agenda. No action will be taken on these items during the public hearing. Because of time considerations, the period for public comment by each speaker may be limited.

### **ITEMS FOR CONSIDERATION**

- Authorization to file a request for reimbursement.
- Procedures for filing a request for reimbursement; form, records, deadlines.
- Limitations on reimbursement funds.
- Establishment of the fee for the filing of a request for reimbursement.
- Audit to determine reimbursement eligibility and verify information related to a request for reimbursement.

### **Proposed Regulations of the Department of Motor Vehicles, LCB File No R071-14**

The following information is provided pursuant to the requirements of NRS 233B.0603:

**1. The need for and the purpose of the proposed regulation or amendment.**

- AB 413 (2013) requires the Department to adopt regulations establishing the procedure by which certain persons who use special fuel in motor vehicles operated or intended to be operated interstate may submit to the Department of Motor Vehicles a request for reimbursement of certain local taxes imposed on special fuels; and establishing a fee for each request for reimbursement filed.
- Note: these regulations may have an effect on counties other than Clark and Washoe if excise taxes are approved pursuant to NRS 373.0665.

**2. Either the terms or the substance of the regulations to be adopted, amended or repealed, or a description of the subjects and issues involved.**

- The Department must authorize a person or taxpayer who uses special fuel in motor vehicles operated or intended to operate interstate to file a request for reimbursement of any amounts owed to the person pursuant to an agreement entered into pursuant to NRS 366.175. NRS 366.175 refers to the International Fuel Tax Agreement (IFTA), to which the Department is a party.
- Pursuant to NRS 373.083 the Department shall charge and collect a fee in an amount not to exceed \$100 for each request for reimbursement filed. The Department is proposing a \$100 filing fee for each request for reimbursement.

- Taxpayers may submit one to four consecutive quarters at one time while paying only one filing fee in order to lessen any impact on small businesses. The deadline for filing a reimbursement request will be April 1<sup>st</sup> of each calendar year.
- Taxes collected on behalf of a county will be deposited into an interest bearing trust account. Reimbursements may not exceed 20 percent of the taxes collected. Remaining funds including accrued interest will be remitted to the county at the end of each fiscal year.
- The Department may adjust the amount of any reimbursement received by a taxpayer if the Department determines after an audit that the taxpayer was not eligible for the reimbursement.

**3. The estimated economic effect of the regulation on the business which it is to regulate and on the public. These must be stated separately and in each case must include:**

**Business**

**(a) Both adverse and beneficial effects.** The proposed regulation will not impose an adverse impact to business. The regulation will benefit certain businesses by allowing for reimbursement of county index taxes paid on special fuel. Smaller businesses may benefit by paying the \$100 filing fee annually rather than quarterly.

**and**

**(b) Both immediate and long-term effects.** The proposed regulation will not impose an adverse impact to business. The regulation will benefit certain businesses by allowing for reimbursement of county index taxes paid on special fuel.

Smaller businesses may benefit by paying the \$100 filing fee annually rather than quarterly.

**Public**

**(a) Both adverse and beneficial effects.** The proposed regulation will have no impact on the general public.

**and**

**(b) Both immediate and long-term effects.** The proposed regulation will have no impact on the general public.

**4. The estimated cost to the agency for enforcement of the proposed regulation.**

The \$100 filing fee for each reimbursement request will fund the Department's expense to operate the reimbursement system.

**5. A description of and citation to any regulations of other state or local governmental agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the proposed regulation overlaps or duplicates a federal regulation, the notice must include the name of the regulating federal agency.**

The proposed amendments to the regulations do not overlap that of any other state, local, or federal government agency.

**6. If the regulation is required pursuant to federal law, a citation and description of the federal law.**

These regulations are not required pursuant to federal law.

**7. If the regulation includes provisions which are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.**

The proposed amendment does not include provisions which are more stringent than a federal regulation.

**8. Whether the proposed regulation establishes a new fee or increases an existing fee.**

The proposed regulation establishes a fee of \$100 for each filing of a request for reimbursement.

Persons wishing to comment upon the proposed action of the Department of Motor Vehicles may appear at the scheduled public hearing or may address their comments, data, views, or arguments, in written form to:

Peter Olson  
Department of Motor Vehicles  
Management Services and Programs Division  
555 Wright Way, Carson City, NV 89711  
775.684.4960

Written submission must be received by Department of Motor Vehicles on or before **Monday, December 19, 2014**. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, the Department of Motor Vehicles may proceed immediately to act upon any written submissions.

A copy of this notice and the regulation to be adopted will be on file at the State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and regulations to be adopted will be available at each of the Department of Motor Vehicles listed, and at the main public libraries listed, for inspection and copying by members of the public during business hours. This notice and the text of the proposed regulation are also available in the State of Nevada Register of Administrative Regulations, which is prepared and published monthly by the Legislative Counsel Bureau pursuant to NRS 233B.0653, and on the Internet at <http://leg.state.nv.us/Register/>. This notice has also been posted on the websites of the Department of Motor Vehicles, the Legislative Counsel Bureau and the Department of Administration. Copies of this notice and the proposed regulation will also be mailed to members of the public upon request. A reasonable fee may be charged for copies if it is deemed necessary.

Upon adoption of any regulation, the agency, if requested to do so by an interested person, either before adoption or within 30 days thereafter will issue a concise statement of the principal reasons for and against its adoption and incorporate therein its reason for overruling the consideration urged against its adoption.

This notice of hearing has been posted at the locations listed on the attached page.

Dated: November 19, 2014

**THIS NOTICE HAS BEEN POSTED AT THE FOLLOWING LOCATIONS:**

**DEPARTMENT OF MOTOR VEHICLE BRANCH OFFICES**

Carson City DMV  
555 Wright Way  
Carson City, NV 89711

Las Vegas DMV (West Flamingo)  
8250 West Flamingo  
Las Vegas, NV 89147

Elko DMV  
3920 East Idaho Street  
Elko, NV 89801

Reno DMV (Galletti Office)  
305 Galletti Way  
Reno, NV 89512

Ely DMV  
178 Avenue F (PO Box 150088)  
Ely, NV 89301 (Ely, NV 89315)

Henderson DMV  
1399 American Pacific Drive  
Henderson, NV 89704

Fallon DMV  
973 West Williams Street  
Fallon, NV 89406

Las Vegas DMV (Sahara Office)  
2701 East Sahara  
Las Vegas, NV 89104

Donovan DMV  
4110 Donovan Way  
N. Las Vegas, NV 89030

Hawthorne DMV  
1085 Highway 95 (PO Box 2093)  
Hawthorne, NV 89415

Tonopah DMV  
1137 S. Main St. #C-8  
Tonopah, NV 89049

Laughlin DMV (PO Box 32908)  
3030 South Needles Hwy Suite 900  
Laughlin, NV 89028

Yerington DMV  
215 West Bridge Street #9  
Yerington, NV 89447

Pahrump DMV  
1780 E. Basin Avenue, Suite #1  
Pahrump, NV 89060

Winnemucca DMV  
3505 Construction Way  
Winnemucca, NV 89445

Decatur DMV  
7170 N. Decatur Blvd.  
Las Vegas, NV 89131

Mesquite DMV  
550 West Pioneer Blvd., Suite 120  
Mesquite, NV 89027

## LIBRARIES

Goldfield Public Library  
Fourth & Crook Street  
PO Box 430  
Goldfield, Nevada 89013

Lincoln County Library  
93 Main Street  
PO Box 330  
Pioche, Nevada 89043

Eureka Branch Library  
10190 Monroe Street  
PO Box 293  
Eureka, Nevada 89316

Battle Mountain Branch  
625 South Broad Street  
PO Box 141  
Battle Mountain, Nevada 89820

Douglas County Library  
1625 Library Lane  
PO Box 337  
Minden, NV 89423

Pershing County Library  
1125 Central Avenue  
PO Box 781  
Lovelock, Nevada 89419

Storey County Library  
95 South R Street  
PO Box 14  
Virginia City, Nevada 89440

Nevada State Library  
100 North Stewart Street  
Carson City, Nevada 89701

Mineral County Library  
110 1<sup>st</sup> Street  
Hawthorne, NV 89415