

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB FILE NO. R190-18I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 07/24/2018**

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**LCB File No. xxx**

July xx, 2018

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

AUTHORITY: §1, NRS 360.090, 444A.090

A REGULATION relating to the fee for purchase of a new tire; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law provides that a person who sells a new tire for a vehicle to a customer for any purpose other than for resale shall collect a fee of \$1 per tire. Existing law requires that the Department of Taxation shall adopt regulations establishing methods for collecting and transmitting the fee collected. (NRS 444A.090) This regulation clarifies that the definition of vehicle includes electronic automobiles.

**Section 1.** NAC 444A.035 is hereby amended to read as follows:

444A.035 1. Vehicle” has the meaning ascribed to it in NRS 444A.017~~[-]~~ *and also includes electric automobiles which use one or more electric motors, whether as a primary or secondary source, for propulsion.*