

**PROPOSED REGULATION OF THE  
EXECUTIVE DIRECTOR OF THE  
DEPARTMENT OF TAXATION**

**LCB File No. R033-04**

April 2, 2004

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

AUTHORITY: §1, NRS 482.313.

A REGULATION relating to vehicle leasing; providing for the administration of an exemption from certain fees imposed on the short-term lease of passenger cars; and providing other matters properly relating thereto.

**Section 1.** Chapter 482 of NAC is hereby amended by adding thereto a new section to read as follows:

*1. In a county where a fee is imposed pursuant to NRS 244A.810 or 244A.860 upon the lease of a passenger car by a short-term lessor, a short-term lessor may include in such a lease an acknowledgment in substantially the following form:*

***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 I own that is unavailable for use because of mechanical breakdown, repair, service, damage or loss as defined in my policy of liability insurance for that*

*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.*

*I understand and acknowledge that by placing my initials below, I am affirming that I am in fact renting this vehicle for the purpose of using it in place of a motor vehicle I own that is unavailable for use as described above.*

*I further understand and acknowledge that if I place my initials below and I am not in fact renting this vehicle for the purpose of using it in place of a motor vehicle I own that is unavailable for use as described above, I may be held liable for any fee that is waived or refunded to me by virtue of my having placed my initials below.*

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

*2. The Department of Taxation shall make available at its office and on its Internet website acknowledgments in substantially the form prescribed in subsection 1.*

*3. A short-term lessor who obtains the initials of a short-term lessee on an acknowledgment in substantially the form prescribed in subsection 1:*

*(a) Is not required to collect from the short-term lessee any fee imposed by a county pursuant to NRS 244A.810 or 244A.860 upon any lease to which the acknowledgment applies, unless the short-term lessor obtains those initials with intent to defraud the Department of Taxation or to evade the payment of the fee.*

*(b) Shall file the initialed acknowledgment with his records and make the acknowledgment available to the Department of Taxation for inspection upon request.*

*4. This section does not require a short-term lessor to inform a short-term lessee of the potential availability of any exemption from a fee imposed by a county pursuant to NRS 244A.810 or 244A.860 upon the lease of a passenger car by a short-term lessor.*

*5. As used in this section, the words and terms defined in NRS 482.053 and 482.087 have the meanings ascribed to them in those sections.*