

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

LCB File No. R148-06

September 5, 2006

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

AUTHORITY: §§1 and 2, NRS 590.840.

A REGULATION relating to petroleum products; requiring a supplier of petroleum products to pay a fee in certain circumstances; authorizing a credit or refund of the fee for a supplier or exporter under certain circumstances; and providing other matters properly relating thereto.

Section 1. NAC 590.800 is hereby amended to read as follows:

590.800 1. A dealer in *or supplier of* petroleum products who is licensed in this State must pay the fee imposed by NRS 590.840 if:

(a) He imports ~~gasoline, gasohol, aviation fuel,~~ *motor vehicle fuel*, diesel fuel of grade number 1 or 2 or heating oil into this State; or

(b) He deals in any product listed in paragraph (a) that is refined in this State.

2. The fee must be remitted ~~on~~ *with* the dealer's *or supplier's* monthly tax ~~report.~~ *return.*

3. As used in this section, "motor vehicle fuel" has the meaning ascribed to it in NRS 365.060.

Sec. 2. NAC 590.810 is hereby amended to read as follows:

590.810 1. The fee *imposed by NRS 590.840 that is* paid for a petroleum product may be refunded, or a credit may be given, upon proper application and proof that the product was

exported from this State. A credit or refund will only be given to the exporter of record. Any refund must be applied for within 3 months after the date of exportation.

2. A dealer in , *or supplier or exporter of*, petroleum products who is not licensed in this State pursuant to NRS 365.270 *or 366.220* must submit with his application for a refund:

- (a) An invoice of the original purchase which indicates the fee was paid to his vendor; and
- (b) Proof that the product was exported,

↳ before the fee will be refunded.

3. A dealer in *or supplier of* petroleum products who is licensed in this State may take a credit in lieu of a refund on his monthly fuel tax ~~[report]~~ *return or statement* if the ~~[report]~~ *credit* is documented on the forms prescribed by the Department to detail all acquisitions and disbursements.

4. For the purpose of this section, proof of exportation includes, but is not limited to:

- (a) An export manifest; or
- (b) A report of a dealer *or supplier* declaring the import to the receiving state.