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SENATE BILL NO. 83–COMMITTEE ON GROWTH AND INFRASTRUCTURE

(ON BEHALF OF THE REGIONAL TRANSPORTATION COMMISSION OF WASHOE COUNTY)

PREFILED NOVEMBER 18, 2026

Referred to Committee on Growth and Infrastructure

SUMMARY—Authorizes the imposition of an additional fee in certain counties for the registration of electric and hybrid electric vehicles. (BDR 43-555)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: May have Fiscal Impact.
Effect on the State Highway Fund: May have Fiscal Impact.

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

AN ACT relating to vehicles; authorizing the board of county commissioners of certain counties to impose an additional registration fee on passenger cars that are electric and hybrid electric vehicles under certain circumstances; providing for the administration, collection, disbursement and use of such fees; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

This bill carries out Washoe County Ballot Question No. 1, which was an advisory question approved by the voters of the county at the 2026 General Election and expresses the support of the voters of Washoe County for the imposition in the county of fees on passenger cars that are electric or hybrid electric vehicles to approximate the taxes on fuel paid by owners of gasoline-powered vehicles. In particular, **section 3** of this bill authorizes the board of county commissioners of a county whose population is 100,000 or more but less than 700,000 and in which a regional transportation commission has been created and a county tax is imposed on motor vehicle fuel (currently only Washoe County) to impose: (1) an additional fee upon the registration of a passenger car that is an electric vehicle or a hybrid electric vehicle, which would be collected at the same time as other fees and taxes for the registration of the vehicle are collected; and (2) annual increases to that fee based upon increases in the Producer Price Index for

Highway and Street Construction, an index published by the United States Department of Labor which measures inflation in the costs of such construction. **Sections 4-7, 14 and 15** of this bill require the disbursement and use of these fees in the same manner as certain existing fuel taxes in the county, including, without limitation, the use of the fees to pay the cost of street and highway construction in the county or the principal and interest on bonds or other securities issued to finance street and highway construction in the county, or both. **Sections 8-13** of this bill provide for the administration of the fee by the Department of Motor Vehicles in the same manner as the collection and administration of other fees and taxes collected upon the registration of a passenger car. **Section 2** of this bill defines a term for the purposes of the fee.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 482 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 7, inclusive, of this act.

Sec. 2. ***As used in sections 2 to 7, inclusive, of this act, "commission" means a regional transportation commission created pursuant to NRS 277A.170.***

Sec. 3. ***1. In a county whose population is 100,000 or more but less than 700,000 and in which a commission has been created and a tax is imposed pursuant to NRS 373.030 and 373.066, the board of county commissioners of the county may impose by ordinance one or more of the following fees:***

(a) For each stock passenger car and each reconstructed or specially constructed passenger car, regardless of weight or number of passenger capacity, that is an electric vehicle and is based in the county:

(1) A fee for registration of $250; and

(2) An annual increase in the fee imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that fee becomes effective, in the amount determined by multiplying $250 by one plus the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

(b) For each stock passenger car and each reconstructed or specially constructed passenger car, regardless of weight or number of passenger capacity, that is a hybrid electric vehicle and is based in the county:

(1) A fee for registration of $125; and

(2) An annual increase in the fee imposed pursuant to this paragraph, on the first day of each fiscal year following the fiscal year in which that fee becomes effective, in the amount

determined by multiplying $125 by one plus the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective.

2. Any ordinance authorized by this section may be adopted in combination with any other ordinance authorized by this section, and a single ordinance may be adopted pursuant to this section which imposes all or any combination of the taxes authorized by this section. Upon the adoption of an ordinance authorized by this section, no further action by the board of county commissioners is necessary to effectuate the annual increases in each tax imposed by the ordinance.

3. Any ordinance enacted pursuant to this section:

(a) Must provide that the fee will become effective on the first day of the second calendar month following the enactment of the ordinance; and

(b) Is not affected by any changes in the population of the county after the adoption of the ordinance.

4. As used in this section:

(a) "Adjusted average street and highway construction inflation index" means:

(1) For the first fiscal year following the fiscal year in which the ordinance becomes effective, the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(I) If the average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the average street and highway construction inflation index for the preceding fiscal year; or

(II) If the average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero; and

(2) For each fiscal year following the fiscal year described in subparagraph (1), the percentage obtained by adding the average street and highway construction inflation index for that fiscal year to:

(I) If the adjusted average street and highway construction inflation index for the preceding fiscal year is greater than 7.8 percent, the remainder obtained by subtracting 7.8 percent from the adjusted average street and highway construction inflation index for the preceding fiscal year; or

(II) If the adjusted average street and highway construction inflation index for the preceding fiscal year is less than or equal to 7.8 percent, zero.

(b) "Average street and highway construction inflation index" for a fiscal year means the average percentage increase in the street and highway construction inflation index for the 10 calendar years preceding the beginning of that fiscal year.

(c) "Electric vehicle" has the meaning ascribed to it in 40 C.F.R. § 86.1803-01.

(d) "Hybrid electric vehicle" has the meaning ascribed to it in 40 C.F.R. § 86.1803-01.

(e) "Street and highway construction inflation index" means the Producer Price Index for Highway and Street Construction or, if that index ceases to be published by the United States Department of Labor, the published index that most closely measures inflation in the costs of street and highway construction, as determined by the Department.

Sec. 4. *Any ordinance adopted pursuant to section 3 of this act must require the commission:*

1. To review, at the public meeting required to be conducted by the commission pursuant to paragraph (b) of subsection 2 of NRS 373.067:

(a) The amount of the annual increase in the fee and the accuracy of its calculation;

(b) The amounts of any annual increases imposed by the ordinance in previous years and the revenue collected pursuant to those increases;

(c) Any improvements to the regional system of transportation resulting from revenue collected pursuant to any annual increases imposed by the ordinance in previous years; and

(d) Any other information relevant to the effect of the annual increases on the public; and

2. To submit to the board of county commissioners any information the commission receives suggesting that the annual increase should be adjusted.

Sec. 5. *1. Any ordinance adopted pursuant to section 3 of this act must provide that the fee is due on the first day of the registration year for the vehicle concerned and must be paid at the same time as, and in conjunction with, the registration or renewal of registration of the vehicle.*

2. Any ordinance adopted pursuant to section 3 of this act must include provisions in substance as follows:

(a) Provisions exempting from any fee imposed pursuant to the ordinance any stock passenger car or reconstructed or specially constructed passenger car that is exempt from the fees for registration set forth in NRS 482.480.

(b) Provisions imposing the penalties set forth in subsections 2 and 3 of NRS 482.515 for any delinquency in the payment of the fee imposed by the ordinance.

(c) A provision that any amendment to add or remove an exemption from the fees for registration set forth in NRS 482.480 for any stock passenger car or reconstructed or specially constructed passenger car, and any amendment to the penalties imposed pursuant to subsection 2 or 3 of NRS 482.515 for any delinquency in the payment of such a fee, automatically become part of the ordinance adopted pursuant to section 3 of this act,

(d) A provision that the county shall contract before the effective date of the ordinance with the Department to perform all functions incident to the administration or operation of the ordinance of the county, including, the calculation of each annual increase in the tax imposed pursuant to the ordinance.

3. Any ordinance amending an ordinance adopted pursuant to section 3 of this act must include a provision in substance that the county shall amend the contract made under subsection 2 by a contract made between the county and the State acting by and through the Department before the effective date of such amendatory ordinance, unless the county determines with the written concurrence of the commission that no such amendment of the contract is necessary or desirable.

Sec. 6. *1. The Department shall collect any fee imposed pursuant to an ordinance adopted pursuant to section 3 of this act in accordance with the contract entered into by the county and the Department and issue to each person who pays the fee a receipt that sufficiently identifies the vehicle upon which the fee is paid.*

2. All proceeds of a fee imposed pursuant to an ordinance adopted pursuant to section 3 of this act collected during any month by the Department pursuant to a contract with a county must be transmitted each month by the Department to the county and the Department shall, in accordance with the terms of the contract, charge the county for the services of the Department specified in this section, except that the charge must not exceed 1 percent of the fee collected by the Department.

3. The Department may redistribute any fee, penalty or interest distributed to a county other than the county entitled thereto, but no such redistribution may be made as to amounts originally distributed more than 6 months before the date on which the Department obtains knowledge of the improper distribution.

Sec. 7. *1. All the net proceeds of any fee imposed pursuant to the provisions of an ordinance adopted pursuant to section 3 of this act must be deposited by the county treasurer in the regional*

street and highway fund in the county treasury, and disbursed only in accordance with the provisions of sections 2 to 7, inclusive, of this act and chapters 277A and 373 of NRS.

2. The commission shall use the proceeds of a fee imposed pursuant to an ordinance adopted pursuant to section 3 of this act that are deposited in the regional street and highway fund in the county treasury pursuant to subsection 1 to pay the cost of a project by direct distribution from the regional street and highway fund or, subject to any pledges, liens and other contractual limitations made pursuant to the provisions of sections 2 to 7, inclusive, of this act and chapters 277A and 373 of NRS, or to pay the principal and interest on revenue bonds or other securities issued pursuant to subsection 2 of NRS 373.131, or both.

3. As used in this section, "cost of a project" has the meaning ascribed to it in NRS 373.024.

Sec. 8. NRS 482.180 is hereby amended to read as follows:

482.180 1. The Motor Vehicle Fund is hereby created as an agency fund. Except as otherwise provided in subsection 4 or by a specific statute, all money received or collected by the Department must be deposited in the State Treasury for credit to the Motor Vehicle Fund.

2. The interest and income on the money in the Motor Vehicle Fund, after deducting any applicable charges, must be credited to the State Highway Fund.

3. Any check accepted by the Department in payment of the governmental services tax or any other fee required to be collected pursuant to this chapter must, if it is dishonored upon presentation for payment, be charged back against the Motor Vehicle Fund or the county to which the payment was credited pursuant to this section or NRS 482.181 ~~[,]~~ ***or section 3 of this act,*** in the proper proportion.

4. Except as otherwise provided in subsection 6, all money received or collected by the Department for the basic governmental services tax must be distributed in the manner set forth in NRS 482.181 and 482.182.

5. Money for the administration of the provisions of this chapter must be provided by direct legislative appropriation from the State Highway Fund or other legislative authorization, upon the presentation of budgets in the manner required by law. Out of the appropriation or authorization, the Department shall pay every item of expense.

6. The Department shall withhold 6 percent from the amount of the governmental services tax collected by the Department as a commission. From the amount of the governmental services tax collected by a county assessor, the State Controller shall credit 1 percent to the Department as a commission and remit 5 percent to

the county for credit to its general fund as commission for the services of the county assessor. All money withheld by or credited to the Department pursuant to this subsection must be used only for the administration of this chapter as authorized by the Legislature pursuant to subsection 5.

7. ***All money received or collected by the Department for a fee imposed pursuant to section 3 of this act must be distributed in the manner set forth in section 6 of this act.***

8. When the requirements of this section and NRS 482.181 and 482.182 ***and section 6 of this act*** have been met, and when directed by the Department, the State Controller shall transfer monthly to the State Highway Fund any balance in the Motor Vehicle Fund.

~~[8.]~~ ***9.*** If a statute requires that any money in the Motor Vehicle Fund be transferred to another fund or account, the Department shall direct the State Controller to transfer the money in accordance with the statute.

Sec. 9. NRS 482.2085 is hereby amended to read as follows:

482.2085 1. The Department shall establish a vehicle registration program for short-term lessors that have a fleet of vehicles registered in this State to allow the short-term lessors which satisfy the requirements for eligibility established by the Department to submit to the Department:

(a) Applications for initial registration of vehicles added to the fleet, which must include, without limitation, the information required by NRS 482.295.

(b) Applications for the renewal of the registration of vehicles in the fleet, including, without limitation, the information required by NRS 482.295.

(c) Payment of the registration fees and governmental services taxes due for the initial registration and renewal of vehicles in the fleet, including, without limitation, any sales or use tax due pursuant to NRS 482.225 ~~[.]~~ ***and any fees due pursuant to section 3 of this act.***

2. The Department shall issue for each vehicle in the fleet of a short-term lessor that is registered pursuant to this section a:

(a) Certificate of registration; and

(b) Decal indicating the registration status of the vehicle pursuant to the program, which must be affixed to the license plate of each vehicle.

3. A certificate of registration and decal issued pursuant to this section are valid for the vehicle until the vehicle is no longer a part of the fleet of the short-term lessor, unless the short-term lessor fails to renew the registration. The short-term lessor must not be required to display on the license plate of a vehicle registered pursuant to this section the month and year on which the registration expires.

4. The Department shall provide to a short-term lessor that participates in the program established pursuant to subsection 1 electronic notice of the required renewal of registration for a vehicle in the fleet, which must be sent at least 30 days before payment is due. Notification sent pursuant to this subsection must include the information required pursuant to subsection 3 of NRS 482.280 for other renewals.

5. A short-term lessor that participates in the program established pursuant to subsection 1 must:

(a) Pay annually the renewal fees ***,*** ~~[and]~~ governmental services taxes ***and any fee pursuant to section 3 of this act*** required for each fleet vehicle registered in this State.

(b) Upon removing a vehicle from the fleet, notify the Department.

6. Any vehicle having a declared gross weight in excess of 26,000 pounds is not eligible to be registered as part of a fleet pursuant to this section.

7. The Department shall adopt regulations necessary to carry out the provisions of this section. The regulations must include, without limitation, the number of vehicles that a short-term lessor must possess as part of the fleet to participate in the program.

Sec. 10. NRS 482.215 is hereby amended to read as follows:

482.215 1. Except as otherwise provided in NRS 482.2085 and 482.2155, all applications for registration, except applications for renewal of registration, must be made as provided in this section.

2. Except as otherwise provided in NRS 482.294, applications for all registrations, except renewals of registration, must be made in person, if practicable, to any office or agent of the Department or to a registered dealer.

3. Each application must be made upon the appropriate form furnished by the Department and contain:

(a) The signature of the owner, except as otherwise provided in subsection 2 of NRS 482.294, if applicable.

(b) The owner's residential address.

(c) The owner's declaration of the county where he or she intends the vehicle to be based, unless the vehicle is deemed to have no base. The Department shall use this declaration to determine the county to which the governmental services tax is to be paid ~~[.]~~ ***and the county to which any fee is owed pursuant to section 6 of this act.***

(d) If required pursuant to NRS 482.2177, the mileage shown on the odometer of the vehicle at the time of application and any other information required by the Department.

(e) A brief description of the vehicle to be registered, including the name of the maker, the engine, identification or serial number,

whether new or used, and the last license number, if known, and the state in which it was issued, and upon the registration of a new vehicle, the date of sale by the manufacturer or franchised and licensed dealer in this State for the make to be registered to the person first purchasing or operating the vehicle.

(f) Except as otherwise provided in this paragraph, if the applicant is not an owner of a fleet of vehicles or a person described in subsection 5:

(1) Proof satisfactory to the Department or registered dealer that the applicant carries insurance on the vehicle provided by an insurance company licensed by the Division of Insurance of the Department of Business and Industry and approved to do business in this State as required by NRS 485.185; and

(2) A declaration signed by the applicant that he or she will maintain the insurance required by NRS 485.185 during the period of registration. If the application is submitted by electronic means pursuant to NRS 482.294, the applicant is not required to sign the declaration required by this subparagraph.

(g) If the applicant is an owner of a fleet of vehicles or a person described in subsection 5, evidence of insurance provided by an insurance company licensed by the Division of Insurance of the Department of Business and Industry and approved to do business in this State as required by NRS 485.185:

(1) In the form of a certificate of insurance on a form approved by the Commissioner of Insurance;

(2) In the form of a card issued pursuant to NRS 690B.023 which identifies the vehicle or the registered owner of the vehicle; or

(3) In another form satisfactory to the Department, including, without limitation, an electronic format authorized by NRS 690B.023.

➥ The Department may file that evidence, return it to the applicant or otherwise dispose of it.

(h) If required, evidence of the applicant's compliance with controls over emission.

(i) If the application for registration is submitted via the Internet, a statement which informs the applicant that he or she may make a nonrefundable monetary contribution of $2 for each vehicle registered for the Complete Streets Program, if any, created pursuant to NRS 244.2643, 277A.285 or 403.575, as applicable, based on the declaration made pursuant to paragraph (c). The application form must state in a clear and conspicuous manner that a contribution for a Complete Streets Program is nonrefundable and voluntary and is in addition to any fees required for registration, and must include a

method by which the applicant must indicate his or her intention to opt in or opt out of making such a contribution.

4. The application must contain such other information as is required by the Department or registered dealer and must be accompanied by proof of ownership satisfactory to the Department.

5. For purposes of the evidence required by paragraph (g) of subsection 3:

(a) Vehicles which are subject to the fee for a license and the requirements of registration of the Interstate Highway User Fee Apportionment Act, and which are based in this State, may be declared as a fleet by the registered owner thereof on his or her original application for or application for renewal of a proportional registration. The owner may file a single certificate of insurance covering that fleet.

(b) Other fleets composed of 10 or more vehicles based in this State or vehicles insured under a blanket policy which does not identify individual vehicles may each be declared annually as a fleet by the registered owner thereof for the purposes of an application for his or her original or any renewed registration. The owner may file a single certificate of insurance covering that fleet.

(c) A person who qualifies as a self-insurer pursuant to the provisions of NRS 485.380 may file a copy of his or her certificate of self-insurance.

(d) A person who qualifies for an operator's policy of liability insurance pursuant to the provisions of NRS 485.186 and 485.3091 may file or provide electronic evidence of that insurance.

Sec. 11. NRS 482.260 is hereby amended to read as follows:

482.260 1. When registering a vehicle, the Department and its agents or a registered dealer shall:

(a) Collect the fees for license plates and registration as provided for in this chapter.

(b) Collect the governmental services tax on the vehicle, as agent for the State and for the county where the applicant intends to base the vehicle for the period of registration, unless the vehicle is deemed to have no base.

(c) Collect the applicable taxes imposed pursuant to chapters 372, 374, 377 and 377A of NRS.

(d) ***Collect any fee imposed pursuant to section 3 of this act by the county where the applicant intends to base the vehicle for the period of registration, if applicable.***

(e) Except as otherwise provided in NRS 482.2085, issue a certificate of registration.

~~[(e)]~~ ***(f)*** If the registration is performed by the Department, issue the regular license plate or plates.

~~[(f)]~~ ***(g)*** If the registration is performed by a registered dealer, provide information to the owner regarding the manner in which the regular license plate or plates will be made available to the owner.

2. Upon proof of ownership satisfactory to the Director or as otherwise provided in NRS 482.2605, the Director shall cause to be issued a certificate of title as provided in this chapter.

3. For the purposes of subsection 2, if a manufacturer described in paragraph (a) of subsection 2 of NRS 482.36349 operates one or more of its fully autonomous vehicles for the purpose of providing delivery services, the Director shall accept as proof of ownership the manufacturer's certificate of origin or the manufacturer's statement of origin issued for the fully autonomous vehicle. As used in this paragraph, "fully autonomous vehicle" has the meaning ascribed to it in NRS 482A.036.

4. Except as otherwise provided in NRS 371.070 and subsections 7, 8 and 9, every vehicle being registered for the first time in Nevada must be taxed for the purposes of the governmental services tax for a 12-month period.

5. The Department shall deduct and withhold 2 percent of the taxes collected pursuant to paragraph (c) of subsection 1 and remit the remainder to the Department of Taxation.

6. A registered dealer shall forward all fees and taxes collected for the registration of vehicles to the Department.

7. A trailer being registered pursuant to NRS 482.2065 must be taxed for the purposes of the governmental services tax for a 3-year period.

8. A full trailer or semitrailer being registered pursuant to subsection 3 of NRS 482.483 must be taxed for the purposes of the governmental services tax in the amount of $86. The governmental services tax paid pursuant to this subsection is nontransferable and nonrefundable.

9. A moped being registered pursuant to NRS 482.2155 must be taxed for the purposes of the governmental services tax for only the 12-month period following the registration. The governmental services tax paid pursuant to this subsection is nontransferable and nonrefundable.

Sec. 12. NRS 482.280 is hereby amended to read as follows:

482.280 1. Except as otherwise provided in NRS 482.2155, the registration of every vehicle expires at midnight on the day specified on the receipt of registration, unless the day specified falls on a Saturday, Sunday or legal holiday. If the day specified on the receipt of registration is a Saturday, Sunday or legal holiday, the registration of the vehicle expires at midnight on the next judicial day. Except as otherwise provided in NRS 482.2085, the Department shall mail to each holder of a certificate of registration a

notification for renewal of registration for the following period of registration. The notifications must be mailed by the Department in sufficient time to allow all applicants to mail the notifications to the Department or to renew the certificate of registration at a kiosk or authorized inspection station or via the Internet or an interactive response system and to receive new certificates of registration and license plates, stickers, tabs or other suitable devices by mail before the expiration of their registrations. An applicant may present or submit the notification to any agent or office of the Department.

2. A notification:

(a) Mailed or presented to the Department or to a county assessor pursuant to the provisions of this section;

(b) Submitted to the Department pursuant to NRS 482.294; or

(c) Presented to an authorized inspection station or authorized station pursuant to the provisions of NRS 482.281,

➥ must include, if required, evidence of compliance with standards for the control of emissions.

3. The Department shall include with each notification mailed pursuant to subsection 1:

(a) The amount of the governmental services tax to be collected pursuant to the provisions of NRS 482.260.

(b) The amount set forth in a notice of nonpayment filed with the Department by a local authority pursuant to NRS 484B.527.

(c) A statement which informs the applicant:

(1) That, pursuant to NRS 485.185, the applicant is legally required to maintain insurance during the period in which the motor vehicle is registered which must be provided by an insurance company licensed by the Division of Insurance of the Department of Business and Industry and approved to do business in this State; and

(2) Of any other applicable requirements set forth in chapter 485 of NRS and any regulations adopted pursuant thereto.

(d) A statement which informs the applicant that, if the applicant is required to report the mileage or any other information required by the Department pursuant to NRS 482.2177, the applicant must submit to the Department the mileage shown on the odometer of the vehicle at the time of application for renewal and any other information required by the Department.

(e) A statement which informs the applicant that, if the applicant renews a certificate of registration at a kiosk or via the Internet, he or she may make a nonrefundable monetary contribution of $2 for each vehicle registration renewed for the Complete Streets Program, if any, created pursuant to NRS 244.2643, 277A.285 or 403.575, as applicable, based on the declaration made pursuant to paragraph (c) of subsection 3 of NRS 482.215. The notification must state in a clear and conspicuous manner that a contribution for a Complete

Streets Program is nonrefundable and voluntary and is in addition to any fees required for registration.

(f) The amount, if any, of the fee imposed pursuant to section 3 of this act to be collected if the vehicle remains based in the same county as in the preceding period of registration.

4. An application for renewal of a certificate of registration submitted at a kiosk or via the Internet must include a statement which informs the applicant that he or she may make a nonrefundable monetary contribution of $2, for each vehicle registration which is renewed at a kiosk or via the Internet, for the Complete Streets Program, if any, created pursuant to NRS 244.2643, 277A.285 or 403.575, as applicable, based on the declaration made pursuant to paragraph (c) of subsection 3 of NRS 482.215. The application must state in a clear and conspicuous manner that a contribution for a Complete Streets Program is nonrefundable and voluntary and is in addition to any fees required for registration, and must include a method by which the applicant must indicate his or her intention to opt in or opt out of making such a contribution.

5. Except as otherwise provided in NRS 482.2918, an owner who has made proper application for renewal of registration before the expiration of the current registration but who has not received the license plate or plates or card of registration for the ensuing period of registration is entitled to operate or permit the operation of that vehicle upon the highways upon displaying thereon the license plate or plates issued for the preceding period of registration for such a time as may be prescribed by the Department as it may find necessary for the issuance of the new plate or plates or card of registration.

Sec. 13. NRS 482.399 is hereby amended to read as follows:

482.399 1. Upon the transfer of the ownership of or interest in any vehicle by any holder of a valid registration, or upon destruction of the vehicle, the registration expires.

2. Except as otherwise provided in NRS 482.2155 and subsection 3 of NRS 482.483, the holder of the original registration may transfer the registration to another vehicle to be registered by the holder and use the same regular license plate or plates or special license plate or plates issued pursuant to NRS 482.3667 to 482.3823, inclusive, or 482.384, on the vehicle from which the registration is being transferred, if the license plate or plates are appropriate for the second vehicle, upon filing an application for transfer of registration and upon paying the transfer registration fee ***, any fee imposed pursuant to section 3 of this act, if applicable,*** and the excess, if any, of the registration fee and governmental services tax on the vehicle to which the registration is transferred over the

total registration fee and governmental services tax paid on all vehicles from which he or she is transferring ownership or interest. Except as otherwise provided in NRS 482.294, an application for transfer of registration must be made in person, if practicable, to any office or agent of the Department or to a registered dealer, and the license plate or plates may not be used upon a second vehicle until registration of that vehicle is complete.

3. In computing the governmental services tax, the Department, its agent or the registered dealer shall credit the portion of the tax paid on the first vehicle attributable to the remainder of the current registration period or calendar year on a pro rata monthly basis against the tax due on the second vehicle or on any other vehicle of which the person is the registered owner. If any person transfers ownership or interest in two or more vehicles, the Department or the registered dealer shall credit the portion of the tax paid on all of the vehicles attributable to the remainder of the current registration period or calendar year on a pro rata monthly basis against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner. The certificates of registration and unused license plates of the vehicles from which a person transfers ownership or interest must be submitted before credit is given against the tax due on the vehicle to which the registration is transferred or on any other vehicle of which the person is the registered owner.

4. In computing the registration fee, the Department or its agent or the registered dealer shall credit the portion of the registration fee paid on each vehicle attributable to the remainder of the current calendar year or registration period on a pro rata basis against the registration fee due on the vehicle to which registration is transferred.

5. If the amount owed on the registration fee or governmental services tax on the vehicle to which registration is transferred is less than the credit on the total registration fee or governmental services tax paid on all vehicles from which a person transfers ownership or interest, the person may apply the unused portion of the credit to the registration of any other vehicle owned by the person. Any unused portion of such a credit expires on the date the registration of the vehicle from which the person transferred the registration was due to expire.

6. If the license plate or plates are not appropriate for the second vehicle, the plate or plates must be surrendered to the Department or registered dealer and an appropriate plate or plates must be issued by the Department. The Department shall not reissue the surrendered plate or plates until the next succeeding licensing period.

7. If application for transfer of registration is not made within 60 days after the destruction or transfer of ownership of or interest in any vehicle, the license plate or plates must be surrendered to the Department on or before the 60th day for cancellation of the registration.

8. Except as otherwise provided in subsection 2 of NRS 371.040, NRS 482.2155, subsections 8 and 9 of NRS 482.260 and subsection 3 of NRS 482.483, if a person cancels his or her registration and surrenders to the Department the license plates for a vehicle, the Department shall:

(a) In accordance with the provisions of subsection 9, issue to the person a refund of the portion of the registration fee ***, other than any fee imposed pursuant to section 3 of this act,*** and governmental services tax paid on the vehicle attributable to the remainder of the current calendar year or registration period on a pro rata basis; or

(b) If the person does not qualify for a refund in accordance with the provisions of subsection 9, issue to the person a credit in the amount of the portion of the registration fee and governmental services tax paid on the vehicle attributable to the remainder of the current calendar year or registration period on a pro rata basis. Such a credit may be applied by the person to the registration of any other vehicle owned by the person. Any unused portion of the credit expires on the date the registration of the vehicle from which the person obtained a refund was due to expire.

9. The Department shall issue a refund pursuant to subsection 8 only if the request for a refund is made at the time the registration is cancelled and the license plates are surrendered, the person requesting the refund is a resident of Nevada, the amount eligible for refund exceeds $100, and evidence satisfactory to the Department is submitted that reasonably proves the existence of extenuating circumstances. For the purposes of this subsection, the term "extenuating circumstances" means circumstances wherein:

(a) The person has recently relinquished his or her driver's license and has sold or otherwise disposed of his or her vehicle.

(b) The vehicle has been determined to be inoperable and the person does not transfer the registration to a different vehicle.

(c) The owner of the vehicle is seriously ill or has died and the guardians or survivors have sold or otherwise disposed of the vehicle.

(d) Any other event occurs which the Department, by regulation, has defined to constitute an "extenuating circumstance" for the purposes of this subsection.

Sec. 14. NRS 373.131 is hereby amended to read as follows:

373.131 1. Money for the payment of the cost of a project within the area embraced by a regional plan for transportation

established pursuant to NRS 277A.210 may be obtained by the issuance of revenue bonds and other revenue securities as provided in subsection 2 or, subject to any pledges, liens and other contractual limitations made pursuant to the provisions of this chapter and chapter 277A of NRS, may be obtained by direct distribution from the regional street and highway fund, except to the extent any such use is prevented by the provisions of NRS 373.150, or may be obtained both by the issuance of such securities and by such direct distribution, as the board may determine. Money for street and highway construction outside the area embraced by the plan may be distributed directly from the regional street and highway fund as provided in NRS 373.150.

2. The board or, in a county whose population is 100,000 or more, a commission, may, after the enactment of any ordinance authorized or required by the provisions of NRS 373.030 or 373.062, paragraph (d) of subsection 1 of NRS 373.065, paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.066 or paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.0663, ***or section 3 of this act,*** issue revenue bonds and other revenue securities, on the behalf and in the name of the county or the commission, as the case may be:

(a) The total of all of which, issued and outstanding at any one time, must not be in an amount requiring a total debt service in excess of the estimated receipts to be derived from the taxes imposed pursuant to the provisions of NRS 373.030 or 373.062, paragraph (d) of subsection 1 of NRS 373.065, paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.066 and paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.0663 ***and section 3 of this act*** and, with respect to notes, warrants or interim debentures described in paragraphs (a) and (b) of subsection 6, the proceeds of bonds or interim debentures;

(b) Which must not be general obligations of the county or the commission or a charge on any real estate within the county; and

(c) Which may be secured as to principal and interest by a pledge authorized by this chapter of the receipts from the fuel taxes designated in this chapter, except such portion of the receipts as may be required for the direct distributions authorized by NRS 373.150.

3. A county or a commission as provided in subsection 2 is authorized to issue bonds or other securities without the necessity of their being authorized at any election in such manner and with such terms as provided in this chapter.

4. Subject to the provisions of this chapter and chapter 277A of NRS, for any project authorized therein, the board of any county may, on the behalf and in the name of the county, or, in a county whose population is 100,000 or more, a commission may, on behalf

and in the name of the commission, borrow money, otherwise become obligated, and evidence obligations by the issuance of bonds and other county or commission securities, and in connection with the undertaking or project, the board or the commission, as the case may be, may otherwise proceed as provided in the Local Government Securities Law.

5. All such securities constitute special obligations payable from the net receipts of the fuel taxes designated in this chapter except as otherwise provided in NRS 373.150, and the pledge of revenues to secure the payment of the securities must be limited to those net receipts.

6. Except for:

(a) Any notes or warrants which are funded with the proceeds of interim debentures or bonds;

(b) Any interim debentures which are funded with the proceeds of bonds;

(c) Any temporary bonds which are exchanged for definitive bonds;

(d) Any bonds which are reissued or which are refunded; and

(e) The use of any profit from any investment and reinvestment for the payment of any bonds or other securities issued pursuant to the provisions of this chapter,

➥ all bonds and other securities issued pursuant to the provisions of this chapter must be payable solely from the proceeds of fuel taxes collected by or remitted to the county pursuant to chapter 365 of NRS, as supplemented by this chapter. Receipts of the taxes levied in NRS 365.180 and 365.190 and pursuant to the provisions of paragraphs (a) and (b) of subsection 1 of NRS 373.065, paragraphs (a) and (b) of subsection 1 of NRS 373.066 and paragraphs (a) and (b) of subsection 1 of NRS 373.0663 may be used by the county for the payment of securities issued pursuant to the provisions of this chapter and may be pledged therefor. Such taxes may also be used by a commission in a county whose population is 100,000 or more for the payment of bonds or other securities issued pursuant to the provisions of this chapter and may be pledged therefor if the board of the county consents to such use. If during any period any securities payable from these tax proceeds are outstanding, the tax receipts must not be used directly for the construction, maintenance and repair of any streets, roads or other highways nor for any purchase of equipment therefor, and the receipts of the tax levied in NRS 365.190 must not be apportioned pursuant to subsection 2 of NRS 365.560 unless, at any time the tax receipts are so apportioned, provision has been made in a timely manner for the payment of such outstanding securities as to the principal of, any prior redemption premiums due in connection with, and the interest on the securities

as they become due, as provided in the securities, the ordinance, in the case of securities issued by a county, or the resolution, in the case of securities issued by a commission, authorizing their issuance and any other instrument appertaining to the securities.

7. The ordinance, in the case of securities issued by a county, or the resolution, in the case of securities issued by a commission, authorizing the issuance of any bond or other revenue security under this section must describe the purpose for which it is issued at least in general terms and may describe the purpose in detail. This section does not require the purpose so stated to be set forth in the detail in which the project approved by the commission pursuant to subsection 2 of NRS 373.140 is stated, or prevent the modification by the board or commission, as the case may be, of details as to the purpose stated in the ordinance authorizing the issuance of any bond or other security after its issuance, subject to approval by the commission of the project as so modified, if such bond or other security is issued by the county and not the commission.

8. Notwithstanding any other provision of this chapter, no commission has authority to issue bonds or other securities pursuant to this chapter unless the commission has executed an interlocal agreement with the county relating to the issuance of bonds or other securities by the commission. Any such interlocal agreement must include an acknowledgment of the authority of the commission to issue bonds and other securities and contain provisions relating to the pledge of revenues for the repayment of the bonds or other securities, the lien priority of the pledge of revenues securing the bonds or other securities, and related matters.

Sec. 15. NRS 373.160 is hereby amended to read as follows:

373.160 1. The ordinance or ordinances, or the resolution or resolutions, providing for the issuance of any bonds or other securities issued under this chapter payable from the receipts from the fuel excise taxes designated in this chapter ***, or from the fee imposed pursuant to section 3 of this act,*** may at the discretion of the board or, in the case of bonds or other securities issued by a commission, the commission, in addition to covenants and other provisions authorized in the Local Government Securities Law, contain covenants or other provisions as to the pledge of and the creation of a lien upon the receipts of the taxes collected for the county pursuant to the provisions of NRS 373.030 or 373.062, paragraph (d) of subsection 1 of NRS 373.065, paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.066 and paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.0663, excluding any tax proceeds to be distributed directly under the provisions of NRS 373.150, ***or receipts of fees collected for the county pursuant to section 3 of this act*** or the proceeds of the bonds or other securities

pending their application to defray the cost of the project, or ~~[both]~~ ***all*** such tax proceeds ***, fee proceeds*** and security proceeds, to secure the payment of revenue bonds or other securities issued under this chapter.

2. If the board or, in the case of bonds or other securities issued by a commission, the commission, determines in any ordinance or resolution authorizing the issuance of any bonds or other securities under this chapter that the proceeds of the taxes levied and collected pursuant to the provisions of NRS 373.030 or 373.062, paragraph (d) of subsection 1 of NRS 373.065, paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.066 and paragraphs (d) to (m), inclusive, of subsection 1 of NRS 373.0663 ***, and the proceeds of the fees imposed and collected pursuant to section 3 of this act,*** are sufficient to pay all bonds and securities, including the proposed issue, from the proceeds thereof, the board or, in the case of bonds or other securities issued by a commission, the commission with the consent of the board as provided in subsection 6 of NRS 373.131, may additionally secure the payment of any bonds or other securities issued pursuant to the ordinance or resolution under this chapter by a pledge of and the creation of a lien upon not only the proceeds of any fuel tax ***and any fee imposed pursuant to section 3 of this act*** authorized at the time of the issuance of such securities to be used for such payment in subsection 6 of NRS 373.131, but also the proceeds of any such tax ***or fee*** thereafter authorized to be used or pledged, or used and pledged, for the payment of such securities, whether such tax ***or fee*** be levied or collected by the county, the State of Nevada, or otherwise, or be levied in at least an equivalent value in lieu of any such tax ***or fee*** existing at the time of the issuance of such securities or be levied in supplementation thereof.

3. The pledges and liens authorized by subsections 1 and 2 extend to the proceeds of any tax collected for use by the county on any fuel ***or any fee imposed pursuant to section 3 of this act*** so long as any bonds or other securities issued under this chapter remain outstanding and are not limited to any type or types of fuel in use when the bonds or other securities are issued.

Sec. 16. This act becomes effective on July 1, 2027.

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