

---

---

SENATE BILL NO. 13—COMMITTEE ON REVENUE

(ON BEHALF OF THE DEPARTMENT OF MOTOR VEHICLES)

PREFILED DECEMBER 13, 2010

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to the collection and payment of certain fuel taxes. (BDR 32-494)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

~

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

---

---

AN ACT relating to fuel taxes; authorizing the Department of Motor Vehicles to use electronic mail to serve notice of the determination of the deficient payment of certain taxes owed; repealing certain provisions that allow the Department to grant an extension of time to file reports and pay taxes on certain types of fuel; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law requires that the Department of Motor Vehicles, in person or by  
2 mail, serve a notice of a determination of deficient payment upon a person who  
3 owes money for taxes on certain fuels. (NRS 360A.140, 360A.150) **Sections 1 and**  
4 **2** of this bill authorize the Department to serve such a notice by the alternative  
5 means of sending electronic mail to the electronic mail address provided to the  
6 Department by the person receiving the notice.  
7 Existing law authorizes the Department to grant an extension of time to a  
8 person for the payment of certain taxes and the filing of certain returns and reports  
9 regarding certain fuels. (NRS 360A.050, 365.135) Such an extension is not  
10 authorized in chapter 366 of NRS with respect to taxes and reports regarding  
11 special fuels. **Section 5** of this bill repeals those authorizations, thus creating  
12 consistency with chapter 366 of NRS.



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

1       **Section 1.** NRS 360A.140 is hereby amended to read as  
2 follows:

3       360A.140 1. The Department shall give a person against  
4 whom a determination has been made written notice of its  
5 determination.

6       2. The notice may be served personally ~~{or by mail. If}~~, *mailed*  
7 *or, pursuant to subsection 4, sent by electronic mail.*

8       **3.** *If* served by mail, the notice must be addressed to the person  
9 at his or her address as it appears in the records of the Department ~~{-~~  
10 ~~—3. If the notice is served by mail,}~~ *and* service is complete at  
11 the time the notice is deposited with the United States Postal  
12 Service.

13       4. *The provision by a person to the Department of an*  
14 *electronic mail address shall be deemed an agreement for the*  
15 *purposes of NRS 719.220 to receive notice pursuant to this section*  
16 *by electronic mail. If served by electronic mail, the notice must be*  
17 *sent to the person at his or her electronic mail address as it*  
18 *appears in the records of the Department and service is complete*  
19 *at the time the electronic mail is sent.*

20       **5.** Service of notice tolls any limitation for the determination of  
21 a further deficiency.

22       **Sec. 2.** NRS 360A.150 is hereby amended to read as follows:

23       360A.150 1. Except as otherwise provided in subsections 2, 3  
24 and ~~{4.}~~ **5**, each notice of a deficiency determination issued by the  
25 Department must be personally served, ~~{or}~~ *mailed or, pursuant to*  
26 *subsection 4, sent by electronic mail* within 4 years after the last  
27 day of the month following the period for which the amount is  
28 proposed to be determined or within 4 years after the return is filed,  
29 whichever period expires later.

30       2. In the case of a failure to make a return or a claim for an  
31 additional amount, each notice of determination must be mailed,  
32 ~~{or}~~ personally served *or, pursuant to subsection 4, sent by*  
33 *electronic mail* within 8 years after the last day of the month  
34 following the period for which the amount is proposed to be  
35 determined.

36       3. If, before the expiration of the time prescribed in this section  
37 for the ~~{mailing}~~ *service* of a notice of determination, the taxpayer  
38 has signed a waiver consenting to the ~~{mailing}~~ *service* of the notice  
39 after that time, the notice may be ~~{mailed}~~ *mailed, personally served*  
40 *or, pursuant to subsection 4, sent by electronic mail* at any time  
41 before the expiration of the period agreed upon. The period so  
42 agreed upon may be extended by subsequent agreements in writing



1 if each agreement is made before the expiration of the period  
2 previously agreed upon.

3 4. *The provision by a person to the Department of an*  
4 *electronic mail address shall be deemed an agreement for the*  
5 *purposes of NRS 719.220 to receive notice pursuant to this section*  
6 *by electronic mail. If served by electronic mail, the notice must be*  
7 *sent to the person at his or her electronic mail address as it*  
8 *appears in the records of the Department and service is complete*  
9 *at the time the electronic mail is sent.*

10 5. This section does not apply to cases of fraud or the  
11 intentional evasion of a provision of chapter 365, 366 or 373 of  
12 NRS or NRS 590.120 or 590.840, or any regulation of the  
13 Department adopted pursuant thereto.

14 **Sec. 3.** NRS 365.170 is hereby amended to read as follows:

15 365.170 ~~[Except as otherwise provided in NRS 365.135, every]~~  
16 *Every* dealer shall:

17 1. Not later than the last day of each calendar month, submit to  
18 the Department a statement of all aviation fuel and fuel for jet or  
19 turbine-powered aircraft sold, distributed or used by the dealer in  
20 this State, as well as all such fuel sold, distributed or used in this  
21 State by a purchaser thereof upon which sale, distribution or use the  
22 dealer has assumed liability for the tax thereon pursuant to NRS  
23 365.020, during the preceding calendar month; and

24 2. In accordance with the provisions of NRS 365.330, pay an  
25 excise tax on:

26 (a) All fuel for jet or turbine-powered aircraft in the amount of 1  
27 cent per gallon, plus any applicable amount imposed pursuant to  
28 NRS 365.203; and

29 (b) Aviation fuel in the amount of 2 cents per gallon, plus any  
30 applicable amount imposed pursuant to NRS 365.203,  
31 so sold, distributed or used.

32 **Sec. 4.** NRS 365.175 is hereby amended to read as follows:

33 365.175 ~~[Except as otherwise provided in NRS 365.135, every]~~  
34 *Every* supplier shall:

35 1. Not later than the last day of each calendar month, submit to  
36 the Department a statement of all motor vehicle fuel, except aviation  
37 fuel, sold, distributed or used by the supplier in this State during the  
38 preceding calendar month; and

39 2. In accordance with the provisions of NRS 365.330, pay an  
40 excise tax on all motor vehicle fuel, except aviation fuel, in the  
41 amount of 17.65 cents per gallon so sold, distributed or used.

42 **Sec. 5.** NRS 360A.050 and 365.135 are hereby repealed.

43 **Sec. 6.** This act becomes effective on July 1, 2011.



---

---

**TEXT OF REPEALED SECTIONS**

---

---

**360A.050 Extension of time for payment: Interest on amount due.** If the Department grants an extension of time for paying any amount required to be paid pursuant to chapter 365, 366 or 373 of NRS or NRS 590.120 or 590.840, a person who pays the amount within the period for which the extension is granted shall pay, in addition to the amount owing, interest at the rate of 1 percent per month from the date the amount would have been due without the extension until the date of payment.

**365.135 Extensions of time for making reports or returns; time when report, return, remittance or claim mailed to Department is deemed filed or received.**

1. The Department may, for good cause, extend for not more than 30 days the period for making any report or return required pursuant to this chapter. The extension may be granted at any time if:

(a) A request for an extension has been filed with the Department within or before the period for which the extension may be granted; and

(b) A remittance of the estimated tax is made when the remittance is due.

2. Any report, return, remittance to cover a payment or claim for credit or refund required by this chapter which is transmitted through the United States mail shall be deemed filed or received by the Department on the date indicated on the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the Department establishes that the document or remittance was timely deposited in the United States mail and properly addressed to the Department.

