

CHAPTER.....

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 certain reports and returns; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law requires that the Department of Motor Vehicles, in person or by mail, serve a notice of a determination of deficient payment upon a person who owes money for taxes on certain fuels. (NRS 360A.140, 360A.150) **Sections 1 and 2** of this bill authorize the Department to serve such a notice by the alternative means of sending electronic mail to the electronic mail address provided to the Department by the person receiving the notice.

Existing law authorizes the Department to grant an extension of time to a person for the filing of certain returns and reports regarding certain fuels. (NRS 365.135) Such an extension is not authorized in chapter 366 of NRS with respect to reports regarding special fuels. **Section 5** of this bill repeals that authorization, thus creating consistency with chapter 366 of NRS.

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

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

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

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

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

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

4. *The provision by a person to the Department of an electronic mail address shall be deemed an agreement for the purposes of NRS 719.220 to receive notice pursuant to this section by electronic mail. If served by electronic mail, the notice must be sent to the person at his or her electronic mail address as it*



*appears in the records of the Department and service is complete at the time the electronic mail is sent.*

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

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

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

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

3. If, before the expiration of the time prescribed in this section for the ~~mailing~~ *service* of a notice of determination, the taxpayer has signed a waiver consenting to the ~~mailing~~ *service* of the notice after that time, the notice may be ~~mailed~~ *mailed, personally served or, pursuant to subsection 4, sent by electronic mail* at any time before the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing if each agreement is made before the expiration of the period previously agreed upon.

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

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

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

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

1. Not later than the last day of each calendar month, submit to the Department a statement of all aviation fuel and fuel for jet or



turbine-powered aircraft sold, distributed or used by the dealer in this State, as well as all such fuel sold, distributed or used in this State by a purchaser thereof upon which sale, distribution or use the dealer has assumed liability for the tax thereon pursuant to NRS 365.020, during the preceding calendar month; and

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

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

(b) Aviation fuel in the amount of 2 cents per gallon, plus any applicable amount imposed pursuant to NRS 365.203,

↳ so sold, distributed or used.

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

365.175 ~~[Except as otherwise provided in NRS 365.135, every]~~

**Every** supplier shall:

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

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

**Sec. 5.** NRS 365.135 is hereby repealed.

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



