



**Motor Vehicles
Motor Carrier Division
M E M O R A N D U M**

From

Dawn Lietz, Administrator

DMV/Motor Carrier Division

Phone (775) 684-4626

Fax (775) 684-4619

DLietz@dmv.nv.gov

To: Various Stakeholders
Subject: Passage of SB48
Date: June 13, 2019

During the 80th Legislative Session, SB48 was passed and approved by the Governor. Below you will find specifics of the bill.

Overview: SB48 authorizes counties with a population under 100,000 to enact a diesel tax up to \$.05 per gallon through ordinance by the county commissioners in such counties. The ordinance must be passed by a 2/3 majority of the commissioners; or by a majority of the registered voters during a general election where a question to impose such tax is balloted.

Facts:

- Effective on or after January 1, 2020
- Applies only to products meeting the ASTM D975 standard for diesel fuel.
- Must be approved through ordinance by 2/3 of the Commissioners elected to the County it represents; or by a majority of the registered voters during a general election if a question concerning the imposition of the tax is brought before the people.
- Cannot exceed \$.05 per gallon, but can be less.
 - If a lesser amount is approved, the same process must be followed to make any increase, up to the full \$.05.
- In a county selling 10,000,000 or more gallons of diesel fuel, 20% of the additional tax collected will be withheld monthly by the DMV and placed in an interest bearing account. That money is to provide refunds for consumers registered through the International Fuel Tax Agreement (IFTA) who also meet the qualifications for refund. Any money remaining at the end of each fiscal year will be returned to the county it was collected from.
 - The county is obligated to return up to 50% of the 20% withheld to the Nevada Department of Transportation (NDOT) for specific use as defined in the bill. The amount remitted to NDOT will be less if refunds to IFTA claimants were made from the 20% withheld.

If you have any additional questions, please reach out to Dagny Stapleton, dstapleton@nvnao.org or 1.775.883-7863.