Assembly Bill No. 333-Assemblymen Cohen, McCurdy, Jauregui; Backus, Bilbray-Axelrod, Carrillo, Ellison, Gorelow, Leavitt, Monroe-Moreno, Nguyen, Roberts, Smith, Watts, Wheeler and Yeager

## CHAPTER..........

AN ACT relating to special license plates; providing for the issuance of "Vegas Strong" special license plates; imposing a fee for the issuance and renewal of such license plates; and providing other matters properly relating thereto.

## Legislative Counsel's Digest:

Section 1 of this bill requires the Department of Motor Vehicles to design, prepare and issue special license plates commemorating the strength, solidarity and resilience of the community of Las Vegas following the shooting in Las Vegas, Nevada, which occurred on October 1, 2017. The fees generated by the special license plates that are in addition to all other applicable registration and license fees and governmental services taxes are required to be deposited with the State Treasurer, who must, on a quarterly basis, distribute the fees to the Vegas Strong Resiliency Center for use in providing resources and referrals to residents, visitors and responders affected by the shooting in Las Vegas. A person wishing to obtain the special license plates may also request that the plates be combined with personalized prestige plates if the person pays the additional fees for the personalized prestige plates.

Under existing law, certain special license plates: (1) must be approved by the Department, based on a recommendation from the Commission on Special License Plates; (2) are subject to a limitation on the number of separate designs of special license plates which the Department may issue at any one time; and (3) may not be designed, prepared or issued by the Department unless a certain number of applications for the plates are received. (NRS 482.367004, 482.367008, 482.36705) Sections 6-8 of this bill exempt the special license plates commemorating the strength, solidarity and resilience of the community of Las Vegas following the shooting in Las Vegas from each of the preceding requirements. Sections 2-5 and $\mathbf{9 - 1 2}$ of this bill make conforming changes.

EXPLANATION - Matter in bolded italics is new; matter between brackets [omitted material\} is material to be omitted.

## 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 a new section to read as follows:

1. The Department, in cooperation with the Las Vegas Victims' Fund Committee or its successor organization, shall design, prepare and issue license plates which commemorate the strength, solidarity and resilience of the community of Las Vegas following the shooting which occurred on October 1, 2017, in Las


Vegas, Nevada, using any colors that the Department deems appropriate.
2. The Department shall issue license plates that commemorate the strength, solidarity and resilience of the community of Las Vegas for a passenger car or light commercial vehicle upon application by a person who is entitled to license plates pursuant to NRS 482.265 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter. A person may request that personalized prestige license plates issued pursuant to NRS 482.3667 be combined with license plates that commemorate the strength, solidarity and resilience of the community of Las Vegas if that person pays the fees for the personalized prestige license plates in addition to the fees for the license plates that commemorate the strength, solidarity and resilience of the community of Las Vegas pursuant to subsection 3.
3. The fee for license plates that commemorate the strength, solidarity and resilience of the community of Las Vegas is \$35, in addition to all other applicable registration and license fees and governmental services taxes. The license plates are renewable upon the payment to the Department of $\$ 10$.
4. In addition to all other applicable registration and license fees and governmental services taxes and the fee prescribed pursuant to subsection 3, a person who requests a set of license plates that commemorate the strength, solidarity and resilience of the community of Las Vegas must pay for the issuance of the plates an additional fee of $\$ 25$ and for each renewal of the plates an additional fee of $\$ 20$, to be deposited in accordance with subsection 5.
5. Except as otherwise provided in NRS 482.38279, the Department shall deposit the fees collected pursuant to subsection 4 with the State Treasurer for credit to the State General Fund. The State Treasurer shall, on a quarterly basis, distribute the fees deposited pursuant to this subsection to the Vegas Strong Resiliency Center or its successor organization for use in providing resources and referrals for residents, visitors and responders affected by the shooting in Las Vegas which occurred on October 1, 2017.
6. The provisions of NRS 482.36705 do not apply to license plates described in this section.
7. If, during a registration period, the holder of license plates issued pursuant to the provisions of this section disposes of the vehicle to which the plates are affixed, the holder shall:
(a) Retain the plates and affix them to another vehicle that meets the requirements of this section if the holder pays the fee for the transfer of the registration and any registration fee or governmental services tax due pursuant to NRS 482.399; or
(b) Within 30 days after removing the plates from the vehicle, return them to the Department.
8. The Department may accept any gifts, grants and donations or other sources of money for the production and issuance of the special license plates pursuant to this section. All money received pursuant to this subsection must be deposited in the Revolving Account for the Issuance of Special License Plates created by NRS 482.1805.

Sec. 2. NRS 482.2065 is hereby amended to read as follows:
482.2065 1. A trailer may be registered for a 3-year period as provided in this section.
2. A person who registers a trailer for a 3-year period must pay upon registration all fees and taxes that would be due during the 3-year period if he or she registered the trailer for 1 year and renewed that registration for 2 consecutive years immediately thereafter, including, without limitation:
(a) Registration fees pursuant to NRS 482.480 and 482.483 .
(b) A fee for each license plate issued pursuant to NRS 482.268.
(c) Fees for the initial issuance, reissuance and renewal of a special license plate pursuant to NRS 482.265, if applicable.
(d) Fees for the initial issuance and renewal of a personalized prestige license plate pursuant to NRS 482.367, if applicable.
(e) Additional fees for the initial issuance and renewal of a special license plate issued pursuant to NRS 482.3667 to 482.3823 , inclusive, and section 1 of this act which are imposed to generate financial support for a particular cause or charitable organization, if applicable.
(f) Governmental services taxes imposed pursuant to chapter 371 of NRS, as provided in NRS 482.260.
(g) The applicable taxes imposed pursuant to chapters 372, 374, 377 and 377A of NRS.
3. A license plate issued pursuant to this section will be reissued as provided in NRS 482.265 except that such reissuance will be done at the first renewal after the license plate has been issued for not less than 8 years.
4. As used in this section, the term "trailer" does not include a full trailer or semitrailer that is registered pursuant to subsection 3 of NRS 482.483.


Sec. 3. NRS 482.216 is hereby amended to read as follows:
482.216 1. Except as otherwise provided in NRS 482.2155, upon the request of a new vehicle dealer, the Department may authorize the new vehicle dealer to:
(a) Accept applications for the registration of the new motor vehicles he or she sells and the related fees and taxes;
(b) Issue certificates of registration to applicants who satisfy the requirements of this chapter; and
(c) Accept applications for the transfer of registration pursuant to NRS 482.399 if the applicant purchased from the new vehicle dealer a new vehicle to which the registration is to be transferred.
2. A new vehicle dealer who is authorized to issue certificates of registration pursuant to subsection 1 shall:
(a) Transmit the applications received to the Department within the period prescribed by the Department;
(b) Transmit the fees collected from the applicants and properly account for them within the period prescribed by the Department;
(c) Comply with the regulations adopted pursuant to subsection 5; and
(d) Bear any cost of equipment which is necessary to issue certificates of registration, including any computer hardware or software.
3. A new vehicle dealer who is authorized to issue certificates of registration pursuant to subsection 1 shall not:
(a) Charge any additional fee for the performance of those services;
(b) Receive compensation from the Department for the performance of those services;
(c) Accept applications for the renewal of registration of a motor vehicle; or
(d) Accept an application for the registration of a motor vehicle if the applicant wishes to:
(1) Obtain special license plates pursuant to NRS 482.3667 to 482.3823 , inclusive $[;]$, and section 1 of this act; or
(2) Claim the exemption from the governmental services tax provided pursuant to NRS 361.1565 to veterans and their relations.
4. The provisions of this section do not apply to the registration of a moped pursuant to NRS 482.2155.
5. The Director shall adopt such regulations as are necessary to carry out the provisions of this section. The regulations adopted pursuant to this subsection must provide for:
(a) The expedient and secure issuance of license plates and decals by the Department; and

(b) The withdrawal of the authority granted to a new vehicle dealer pursuant to subsection 1 if that dealer fails to comply with the regulations adopted by the Department.

Sec. 4. NRS 482.2703 is hereby amended to read as follows:
482.2703 1. The Director may order the preparation of sample license plates which must be of the same design and size as regular license plates or license plates issued pursuant to NRS 482.384. The Director shall ensure that:
(a) Each license plate issued pursuant to this subsection, regardless of its design, is inscribed with the word SAMPLE and an identical designation which consists of the same group of three numerals followed by the same group of three letters; and
(b) The designation of numerals and letters assigned pursuant to paragraph (a) is not assigned to a vehicle registered pursuant to this chapter or chapter 706 of NRS.
2. The Director may order the preparation of sample license plates which must be of the same design and size as any of the special license plates issued pursuant to NRS 482.3667 to 482.3823 , inclusive [.], and section 1 of this act. The Director shall ensure that:
(a) Each license plate issued pursuant to this subsection, regardless of its design, is inscribed with the word SAMPLE and the number zero in the location where any other numerals would normally be displayed on a license plate of that design; and
(b) The number assigned pursuant to paragraph (a) is not assigned to a vehicle registered pursuant to this chapter or chapter 706 of NRS.
3. The Director may establish a fee for the issuance of sample license plates of not more than $\$ 15$ for each license plate.
4. A decal issued pursuant to NRS 482.271 may be displayed on a sample license plate issued pursuant to this section.
5. All money collected from the issuance of sample license plates must be deposited in the State Treasury for credit to the Motor Vehicle Fund.
6. A person shall not affix a sample license plate issued pursuant to this section to a vehicle. A person who violates the provisions of this subsection is guilty of a misdemeanor.

Sec. 5. NRS 482.274 is hereby amended to read as follows:
482.274 1. The Director shall order the preparation of vehicle license plates for trailers in the same manner provided for motor vehicles in NRS 482.270, except that a vehicle license plate prepared for a full trailer or semitrailer that is registered pursuant to
subsection 3 of NRS 482.483 is not required to have displayed upon it the month and year the registration expires.
2. The Director shall order preparation of two sizes of vehicle license plates for trailers. The smaller plates may be used for trailers with a gross vehicle weight of less than 1,000 pounds.
3. The Director shall determine the registration numbers assigned to trailers.
4. Any license plates issued for a trailer before July 1, 1975, bearing a different designation from that provided for in this section, are valid during the period for which such plates were issued.
5. Any license plates issued for a trailer before January 1, 1982, are not subject to reissue pursuant to subsection 2 of NRS 482.265.
6. The Department shall not issue for a full trailer or semitrailer that is registered pursuant to subsection 3 of NRS 482.483 a special license plate available pursuant to NRS 482.3667 to 482.3823 , inclusive [.], and section 1 of this act.

Sec. 6. NRS 482.367004 is hereby amended to read as follows:
482.367004 1. There is hereby created the Commission on Special License Plates. The Commission is advisory to the Department and consists of five Legislators and three nonvoting members as follows:
(a) Five Legislators appointed by the Legislative Commission:
(1) One of whom is the Legislator who served as the Chair of the Assembly Standing Committee on Transportation during the most recent legislative session. That Legislator may designate an alternate to serve in place of the Legislator when absent. The alternate must be another Legislator who also served on the Assembly Standing Committee on Transportation during the most recent legislative session.
(2) One of whom is the Legislator who served as the Chair of the Senate Standing Committee on Transportation during the most recent legislative session. That Legislator may designate an alternate to serve in place of the Legislator when absent. The alternate must be another Legislator who also served on the Senate Standing Committee on Transportation during the most recent legislative session.
(b) Three nonvoting members consisting of:
(1) The Director of the Department of Motor Vehicles, or a designee of the Director.
(2) The Director of the Department of Public Safety, or a designee of the Director.
(3) The Director of the Department of Tourism and Cultural Affairs, or a designee of the Director.
2. Each member of the Commission appointed pursuant to paragraph (a) of subsection 1 serves a term of 2 years, commencing on July 1 of each odd-numbered year. A vacancy on the Commission must be filled in the same manner as the original appointment.
3. Members of the Commission serve without salary or compensation for their travel or per diem expenses.
4. The Director of the Legislative Counsel Bureau shall provide administrative support to the Commission.
5. The Commission shall recommend to the Department that the Department approve or disapprove:
(a) Applications for the design, preparation and issuance of special license plates that are submitted to the Department pursuant to subsection 1 of NRS 482.367002;
(b) The issuance by the Department of special license plates that have been designed and prepared pursuant to NRS 482.367002; and
(c) Except as otherwise provided in subsection 7, applications for the design, preparation and issuance of special license plates that have been authorized by an act of the Legislature after January 1, 2007.
$\rightarrow$ In determining whether to recommend to the Department the approval of such an application or issuance, the Commission shall consider, without limitation, whether it would be appropriate and feasible for the Department to, as applicable, design, prepare or issue the particular special license plate. For the purpose of making recommendations to the Department, the Commission shall consider each application in the chronological order in which the application was received by the Department.
6. On or before September 1 of each fiscal year, the Commission shall compile a list of each special license plate for which the Commission, during the immediately preceding fiscal year, recommended to the Department that the Department approve the application for the special license plate or approve the issuance of the special license plate. The list so compiled must set forth, for each such plate, the cause or charitable organization for which the special license plate generates or would generate financial support, and the intended use to which the financial support is being put or would be put. The Commission shall transmit the information described in this subsection to the Department and the Department shall make that information available on its Internet website.

7. The provisions of paragraph (c) of subsection 5 do not apply with regard to special license plates that are issued pursuant to NRS 482.3746, 482.3751, 482.3752, 482.3757, 482.3783, 482.3785, 482.3787 or 482.37901 [. or section 1 of this act.
8. The Commission shall:
(a) Recommend to the Department that the Department approve or disapprove any proposed change in the distribution of money received in the form of additional fees. As used in this paragraph, "additional fees" means the fees that are charged in connection with the issuance or renewal of a special license plate for the benefit of a particular cause, fund or charitable organization. The term does not include registration and license fees or governmental services taxes.
(b) If it recommends a proposed change pursuant to paragraph (a) and determines that legislation is required to carry out the change, recommend to the Department that the Department request the assistance of the Legislative Counsel in the preparation of a bill draft to carry out the change.

Sec. 7. NRS 482.367008 is hereby amended to read as follows:
482.367008 1. As used in this section, "special license plate" means:
(a) A license plate that the Department has designed and prepared pursuant to NRS 482.367002 in accordance with the system of application and petition described in that section;
(b) A license plate approved by the Legislature that the Department has designed and prepared pursuant to NRS 482.3747, 482.37903, 482.37905, 482.37917, 482.379175, 482.37918, 482.37919, 482.3792, 482.3793, 482.37933, 482.37934, 482.37935, 482.379355, 482.379365, 482.37937, 482.379375, 482.37938, 482.37939, 482.37945 or 482.37947; and
(c) Except for a license plate that is issued pursuant to NRS 482.3746, 482.3751, 482.3752, 482.3757, 482.3783, 482.3785, 482.3787 or 482.37901 Н $\}$ or section 1 of this act, a license plate that is approved by the Legislature after July 1, 2005.
2. Notwithstanding any other provision of law to the contrary, and except as otherwise provided in subsection 3, the Department shall not, at any one time, issue more than 30 separate designs of special license plates. Whenever the total number of separate designs of special license plates issued by the Department at any one time is less than 30, the Department shall issue a number of additional designs of special license plates that have been authorized by an act of the Legislature or the application for which has been recommended by the Commission on Special License Plates to be
approved by the Department pursuant to subsection 5 of NRS 482.367004, not to exceed a total of 30 designs issued by the Department at any one time. Such additional designs must be issued by the Department in accordance with the chronological order of their authorization or approval by the Department.
3. In addition to the special license plates described in subsection 2, the Department may issue not more than five separate designs of special license plates in excess of the limit set forth in that subsection. To qualify for issuance pursuant to this subsection:
(a) The Commission on Special License Plates must have recommended to the Department that the Department approve the design, preparation and issuance of the special plates as described in paragraphs (a) and (b) of subsection 5 of NRS 482.367004; and
(b) The special license plates must have been applied for, designed, prepared and issued pursuant to NRS 482.367002, except that:
(1) The application for the special license plates must be accompanied by a surety bond posted with the Department in the amount of $\$ 20,000$; and
(2) Pursuant to the assessment of the viability of the design of the special license plates that is conducted pursuant to this section, it is determined that at least 3,000 special license plates have been issued.
4. Except as otherwise provided in this subsection, on October 1 of each year the Department shall assess the viability of each separate design of special license plate that the Department is currently issuing by determining the total number of validly registered motor vehicles to which that design of special license plate is affixed. The Department shall not determine the total number of validly registered motor vehicles to which a particular design of special license plate is affixed if:
(a) The particular design of special license plate was designed and prepared by the Department pursuant to NRS 482.367002; and
(b) On October 1, that particular design of special license plate has been available to be issued for less than 12 months.
5. If, on October 1, the total number of validly registered motor vehicles to which a particular design of special license plate is affixed is:
(a) In the case of special license plates not described in subsection 3 , less than 1,000 ; or
(b) In the case of special license plates described in subsection 3 , less than 3,000 ,

$\rightarrow$ the Director shall provide notice of that fact in the manner described in subsection 6 .
6. The notice required pursuant to subsection 5 must be provided:
(a) If the special license plate generates financial support for a cause or charitable organization, to that cause or charitable organization.
(b) If the special license plate does not generate financial support for a cause or charitable organization, to an entity which is involved in promoting the activity, place or other matter that is depicted on the plate.
7. If, on December 31 of the same year in which notice was provided pursuant to subsections 5 and 6 , the total number of validly registered motor vehicles to which a particular design of special license plate is affixed is:
(a) In the case of special license plates not described in subsection 3 , less than 1,000 ; or
(b) In the case of special license plates described in subsection 3 , less than 3,000,
$\rightarrow$ the Director shall, notwithstanding any other provision of law to the contrary, issue an order providing that the Department will no longer issue that particular design of special license plate. Except as otherwise provided in subsection 2 of NRS 482.265 , such an order does not require existing holders of that particular design of special license plate to surrender their plates to the Department and does not prohibit those holders from renewing those plates.

Sec. 8. NRS 482.36705 is hereby amended to read as follows: 482.36705 1. Except as otherwise provided in subsection 2:
(a) If a new special license plate is authorized by an act of the Legislature after January 1, 2003, other than a special license plate that is authorized pursuant to NRS 482.379375, the Legislature will direct that the license plate not be designed, prepared or issued by the Department unless the Department receives at least 1,000 applications for the issuance of that plate within 2 years after the effective date of the act of the Legislature that authorized the plate.
(b) In addition to the requirements set forth in paragraph (a), if a new special license plate is authorized by an act of the Legislature after July 1, 2005, the Legislature will direct that the license plate not be issued by the Department unless its issuance complies with subsection 2 of NRS 482.367008.
(c) In addition to the requirements set forth in paragraphs (a) and (b), if a new special license plate is authorized by an act of the Legislature after January 1, 2007, the Legislature will direct that the
license plate not be designed, prepared or issued by the Department unless the Commission on Special License Plates recommends to the Department that the Department approve the application for the authorized plate pursuant to NRS 482.367004.
2. The provisions of subsection 1 do not apply with regard to special license plates that are issued pursuant to NRS 482.3746, 482.3751, 482.3752, 482.3757, 482.3783, 482.3785, 482.3787 or 482.37901 [.] or section 1 of this act.

Sec. 9. NRS 482.3824 is hereby amended to read as follows:
482.3824 1. Except as otherwise provided in NRS 482.38279 , with respect to any special license plate that is issued pursuant to NRS 482.3667 to 482.3823 , inclusive, and section 1 of this act and for which additional fees are imposed for the issuance of the special license plate to generate financial support for a charitable organization:
(a) The Director shall, at the request of the charitable organization that is benefited by the particular special license plate:
(1) Order the design and preparation of souvenir license plates, the design of which must be substantially similar to the particular special license plate; and
(2) Issue such souvenir license plates, for a fee established pursuant to NRS 482.3825, only to the charitable organization that is benefited by the particular special license plate. The charitable organization may resell such souvenir license plates at a price determined by the charitable organization.
(b) The Department may, except as otherwise provided in this paragraph and after the particular special license plate is approved for issuance, issue the special license plate for a trailer, motorcycle or other type of vehicle that is not a passenger car or light commercial vehicle, excluding vehicles required to be registered with the Department pursuant to NRS 706.801 to 706.861, inclusive, full trailers or semitrailers registered pursuant to subsection 3 of NRS 482.483 and mopeds registered pursuant to NRS 482.2155, upon application by a person who is entitled to license plates pursuant to NRS 482.265 or 482.272 and who otherwise complies with the requirements for registration and licensing pursuant to this chapter or chapter 486 of NRS. The Department may not issue a special license plate for such other types of vehicles if the Department determines that the design or manufacture of the plate for those other types of vehicles would not be feasible. In addition, if the Department incurs additional costs to manufacture a special license plate for such other types of vehicles, including, without limitation, costs associated with the purchase,
manufacture or modification of dies or other equipment necessary to manufacture the special license plate for such other types of vehicles, those additional costs must be paid from private sources without any expense to the State of Nevada.
2. If, as authorized pursuant to paragraph (b) of subsection 1, the Department issues a special license plate for a trailer, motorcycle or other type of vehicle that is not a passenger car or light commercial vehicle, the Department shall charge and collect for the issuance and renewal of such a plate the same fees that the Department would charge and collect if the other type of vehicle was a passenger car or light commercial vehicle. As used in this subsection, "fees" does not include any applicable registration or license fees or governmental services taxes.
3. As used in this section:
(a) "Additional fees" has the meaning ascribed to it in NRS 482.38273.
(b) "Charitable organization" means a particular cause, charity or other entity that receives money from the imposition of additional fees in connection with the issuance of a special license plate pursuant to NRS 482.3667 to 482.3823 , inclusive [.], and section 1 of this act. The term includes the successor, if any, of a charitable organization.

Sec. 10. NRS 482.38276 is hereby amended to read as follows:
482.38276 "Special license plate" means:

1. A license plate that the Department has designed and prepared pursuant to NRS 482.367002 in accordance with the system of application and petition described in that section;
2. A license plate approved by the Legislature that the Department has designed and prepared pursuant to NRS 482.3747, 482.37903, 482.37904, 482.37905, 482.37917, 482.379175, 482.37918, 482.37919, 482.3792, 482.3793, 482.37933, 482.37934, 482.37935, 482.379355, 482.379365, 482.37937, 482.379375, 482.37938, 482.37939, 482.37945 or 482.37947; and
3. Except for a license plate that is issued pursuant to NRS
 section 1 of this act, a license plate that is approved by the Legislature after July 1, 2005.

Sec. 11. 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, and section 1 of this act, 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 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 7 and 8 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 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. 12. NRS 482.500 is hereby amended to read as follows:
482.500 1. Except as otherwise provided in subsection 2 or 3 or specifically provided by statute, whenever upon application any duplicate or substitute certificate of registration, indicator, decal or number plate is issued, the following fees must be paid:

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\begin{aligned}
& \text { For a certificate of registration ......................................... } \$ 5.00 \\
& \text { For every substitute number plate or set of plates.........5.00 } \\
& \text { For every duplicate number plate or set of plates..................50 } \\
& \text { For every decal displaying a county name ................... } \\
& \text { For every other indicator, decal, license plate sticker } \\
& \text { or tab...................................................... } 5.00
\end{aligned}
$$

2. The following fees must be paid for any replacement number plate or set of plates issued for the following special license plates:
(a) For any special plate issued pursuant to NRS 482.3667, 482.367002, 482.3672, 482.3675, 482.370 to 482.3755 , inclusive, and section 1 of this act, 482.376 or 482.379 to 482.3818 , inclusive, a fee of $\$ 10$.
(b) For any special plate issued pursuant to NRS 482.368, $482.3765,482.377$ or 482.378 , a fee of $\$ 5$.
(c) Except as otherwise provided in paragraph (a) of subsection 1 of NRS 482.3824, for any souvenir license plate issued pursuant to NRS 482.3825 or sample license plate issued pursuant to NRS 482.2703, a fee equal to that established by the Director for the issuance of those plates.
3. A fee must not be charged for a duplicate or substitute of a decal issued pursuant to NRS 482.37635.

4. The fees which are paid for replacement number plates, duplicate number plates and decals displaying county names must be deposited with the State Treasurer for credit to the Motor Vehicle Fund and allocated to the Department to defray the costs of replacing or duplicating the plates and manufacturing the decals.
