

**APPROVED REGULATION OF
THE NEVADA TAX COMMISSION**

LCB File No. R190-18

Effective December 19, 2018

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

AUTHORITY: §1, NRS 360.090 and 444A.090.

A REGULATION relating to tires; clarifying that the surcharge imposed on the purchase of a new tire for a vehicle applies to the purchase of a new tire for certain vehicles which are powered in whole or in part by one or more electric motors; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires a person who sells a new tire for a vehicle to a customer for any purpose other than resale by the customer to collect from the customer, in addition to the applicable sales tax, a tire surcharge of \$1 per tire. The seller is required to transmit a portion of all tire surcharges collected in this manner to the Department of Taxation for deposit with the State Treasurer for credit to the Solid Waste Management Account in the State General Fund. (NRS 444A.090) This regulation clarifies that the tire surcharge applies to the purchase of a new tire for vehicles which are or may be drawn on a highway and which are powered in whole or in part by one or more electric motors.

Section 1. NAC 444A.035 is hereby amended to read as follows:

444A.035 “Vehicle” ~~[has the meaning ascribed to it in NRS 444A.017.]~~ *means any device in, upon or by which any person or property is or may be transported or drawn upon land. The term does not include:*

- 1. Devices moved by human power;*
- 2. Devices moved by electrical power, except for a device in, upon or by which any person or property is or may be transported or drawn upon a highway as defined in NRS 482.045, which is powered in whole or in part by one or more electric motors.*

3. *Commercial coaches as defined in NRS 489.062;*
4. *Electric personal assistive mobility devices as defined in NRS 482.029; and*
5. *Mobile homes as defined in NRS 489.120.*