

**SAMPLE SHORT-TERM LEASE CALCULATION**

**Sample uses Clark County Tax Rate and McCarran Airport fee of 10%**

**Each fee must be indicated in the lease agreement (NRS 482.313(1))**

Sales tax as of 7/1/2009 Gov't Services Fee as of 10/1/2009	Rental Charges	Gov't Services Fee Calculation - 10%	Reference	Vehicle Licensing Costs	Reference	County Car Rental Fee Calculation - 2%	Reference
					[5]	[2] [3]	
Basic Lease	100.00 (a)	100.00	NRS 482.313(1)(a)	5.00	Estimate	100.00	NRS 482.313(1)(b) NRS 244A.860(1)
Drop-off	50.00 (a)	50.00	NRS 482.313(7)(c) & NRS 482.3158(1)(d)	XXXXXXXXXX		50.00	NRS 482.313(1)(b) NRS 244A.860(1)
Transportation/Delivery fees	-	-	NRS 482.313(7)(c) NRS 482.3158(3); NRS 482.3158(4)	XXXXXXXXXX		-	NRS 482.3158(3) & NRS 482.3158(4)
Cell Phone, Kiddie seat	100.00	100.00	NRS 482.3158(1)(c)	XXXXXXXXXX	NRS 482	100.00	NRS 482.3158(1)(c)
Additional Driver (6)	11.05 (a)	11.05	NRS 482.3158(1)(f)			11.05	NRS 482.313(1)(b) NRS 244A.860(1)
Under Age Charge	10.00 (a)	10.00	NRS 482.3158(1)(a)		Short-Term Lessor allowed to recover "Vehicle Licensing Costs" as follows:	10.00	NRS 482.313(1)(b) NRS 244A.860(1)
Fuel (4)	40.00	-	NRS 482.313(7)(b); 482.3158(1)(e)	XXXXXXXXXX		40.00	NRS 482.313(1)(b) NRS 244A.860(1)
Insurance	25.00	-	NRS 482.313(7)(d) & NRS 482.3158(1)(c)	XXXXXXXXXX		25.00	NRS 482.313(7)(d)
Collision Damage Waiver (7)	24.31	24.31	NRS 482.31565	XXXXXXXXXX	Registration fees; Title Fees;	24.31	NRS 482.31565
Damages	200.00	-	NRS 482.313(7)(e)	XXXXXXXXXX	License Plate Fees; License Plate Decals, stickers, tabs;	200.00	NRS 482.313(7)(e)
Subtotal of Lease before taxes	<b>560.36</b>				Inspection fees; Basic & Supplemental Gov't Services Taxes		
Sales Tax	13.86 (a)	XXXXXXXXXX	Advisory 6/08	XXXXXXXXXX		XXXXXXXXXX	NRS 244A.860(1)
Gov't Serv Fee-10%	29.54 (b)	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	NRS 244A.860(1)
Vehicle Licensing Costs	5.00 (c)	-	NRS 482.3158(1)(g)(1)	XXXXXXXXXX		XXXXXXXXXX	NRS 244A.860(1)
County Fee-2%	11.21 (d)	XXXXXXXXXX	NRS 482.313(7)(a)			XXXXXXXXXX	NRS 482.313(7)(a)
Airport Fee-10% (1)	29.54 (f)	-	NRS 482.3158(1)(g)(2)			-	NRS 244A.860(1)
Replacement Vehicle		XXXXXXXXXX	XXXXXXXXXX				NRS 244A.860(2)
Lease Amount	649.49 (e)	295.36		(c) 5.00		560.36	
Fee calculation		(b) 29.54				(d) 11.21	
Total (sum of (a) of items subject to sales tax	(a)	171.05					
10% airport fee calculated on (e)	(f)	29.54					

## NOTES & ASSUMPTIONS

1. In conversations with administrator of airport fee, determined that:
  - a. The County Airport fee (Clark) follows the Gov't Serv. fee except for tax on other government taxes
  - b. A \$2.00 surcharge is also assessed on all rentals to help pay for the new car rental facility. This will phase out once the debt is repaid. This fee is not included in this sample. NRS 482.313 is silent on airport fees; however, based on Legislative Counsel Bureau 6/18/08 advisory involving non-taxability of sales tax, the airport fee would only be taxable if the airport were considered a government entity. Private airport fees would still be subject to the taxes.
2. Citation is for Clark County; Refer to NRS 244A.810 for Washoe County. Washoe County purpose is for baseball stadium
3. No fee is charged if the vehicle is a replacement vehicle while owner's car is in for repairs
4. NRS 482.313 (7)(b) specifically excludes fuel charges from the 10% fee; however NRS 482.3158 (1)(e) allows for refueling charges. The interpretation is fuel cannot be assessed the Governmental Services Fee but could be assessed to the customer.
5. Vehicle Licensing Costs are defined as: "...fees paid by a short-term lessor for the registration of and issuance of certificates of title for passenger cars the lessor leases, including costs for license plate fees, license plate decals, stickers and tabs, and inspection fees; and basic and supplemental governmental service taxes paid on those vehicles being leased."

The lessor must, not less than annually, make a good faith estimate of

  - a) vehicle licensing costs for the calendar year
  - b) the charge that must be imposed in each lease to recover the costs.

The lessor may

  - a) retain any over-estimate but
  - b) must adjust its estimate the next estimate by the amount of the over-estimate

May make adjustments throughout the calendar year

The lessor must report annually to the Department of Taxation

  - a) its licensing costs
  - b) The amount collected for the recovery of the licensing costs for the previous year
6. Additional Driver charge limited to \$10 per full or partial 24-hour period. This fee is adjusted each fiscal year after 7/1/08 by the increase of the CPI between 12/31/05 and immediately preceding fiscal year for which adjustment is made (posted on Department website on or before 3/1 of each year
7. Waiver of Damages charge adjusted annually from base charge of \$22 by CPI factor as defined in NRS 482.31565(2)