



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

**UPDATES TO SHORT-TERM LESSOR FEES
FOR PASSENGER CAR, GOVERNMENTAL SERVICES FEE RETURN**

Nevada Revised Statutes (NRS) 482.31565(2)(a) limits the dollar amount a short-term lessor may charge for a waiver of damages to \$22 per full or partial rental day or 24-hour period. This amount is to be adjusted for each fiscal year by adding thereto the product of that amount multiplied by the percentage increase in the Consumer Price Index (CPI) West Urban for All Urban Consumers (All Items) between the calendar year ending on December 31, 2005, and the calendar year immediately preceding the fiscal year for which the adjustment is made.

Effective July 1, 2021, if the vehicle has a manufacturer's suggested retail price (MSRP) of more than \$60,000, NRS 482.31565(2)(b) limits the amount a short-term lessor may charge for a waiver of damages to no more than \$150.00. This amount is to be adjusted for each fiscal year by adding thereto the product of that amount multiplied by the percentage increase in the CPI between the calendar year ending on December 31, 2017, and the calendar year immediately preceding the fiscal year for which the adjustment is made.

NRS 482.3158(1)(f) also requires that the maximum amount charged for an additional driver does not exceed \$10.00 per driver for a full or partial rental day or 24-hour period. This amount must be adjusted in the same manner as the waiver of damages described above.

The CPI factor has been calculated at 71.9% for the fiscal year 2026. Effective July 1, 2026, the charge for waiver of damages for a vehicle with a MSRP of less than \$60,000 changes to \$37.81 based on a CPI factor of 71.9%.

For a vehicle with a MSRP of \$60,000 or more, the charge for waiver of damages is \$201.30 based on a CPI factor of 34.2%.

The \$10 charge for each additional driver changes to \$17.19 based on a CPI factor of 71.9%.