

MOTOR CARRIER NEWSLETTER



February 2010

Welcome to the 2010 February Edition of the Motor Carrier Newsletter. We hope you find the information contained herein beneficial to you and your company. We encourage you to provide your ideas and comments so that we may include them in future issues.



ATTENTION NEVADA MOTOR CARRIERS



SB201 – Washoe County Index Tax on Gasoline/Gasohol and Special Fuels

[Senate Bill 201](#), effective January 1, 2010, changed the annual indexing of gasoline in Washoe County to be based on a rolling 10-year average of the changes in the Producer Price Index (PPI) instead of the Consumer Price Index (CPI). The bill also added the federal and state taxes for gasoline and special fuel to the list of taxes to be indexed for Washoe County. 'Special fuel' includes diesel, liquefied petroleum gas (LPG), compressed natural gas (CNG), and emulsion of water-based, hydrocarbon fuel (A55). Prior to passage of SB201, there was no separate county tax on special fuel. See the [FY10 Fuel Tax Rate Matrix](#).

For assistance please contact the Motor Carrier Team at 775-684-4711

2010 FUEL LICENSE REQUIREMENT CHANGE

Beginning “JANUARY 1, 2010”, all 100% Nevada fleets will no longer be issued a fuel license.

100%-Nevada base plated registrants, (vehicles with license plates ending in the letter **P**); will no longer be required to retain a fuel license in their power units.

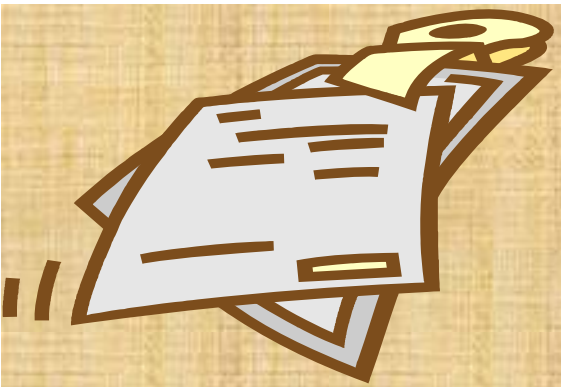
NO FUEL LICENSE will be issued to these registrants.

Additionally, Nevada-based carriers that operate 100%-Nevada will no longer be required to purchase a Fuel permit for additional units that operate on a temporary basis if they are over 26,000 lbs.

These changes are a result of Senate Bill “**SB 332**”. The bill **DID NOT** change the requirement to maintain all records on fuel and mileage for a period of 4 years, on **IFTA AND 100% (INTRASTATE) NEVADA REGISTRANTS**. Record retention for 4 years is mandatory.

SB332 **does not** change IFTA fuel license issuance. IFTA carriers are required to have a current IFTA fuel license, **and** display a copy of it in all power units, (plates ending in **A**). IFTA is required on all power units registered at 26,001 pounds or more, or having 3 axles or more.

If you have any questions, please contact the Motor Carrier Fuel User Team at (775) 684-4711, option #2 when prompted.



Revenue Team

Contact Information: 775-684-4711 Select #3

Avoid Fines, Penalties and Interest by meeting these due dates 2010/11:

Due Dates

- 1/31/10** 4th Quarter IFTA Fuel Tax Return/Payment (Oct, Nov, Dec)
 - If sent by facsimile, must reach the Motor Carrier Division by 5:00 PM Pacific Time
- 3-1-10** Renewal paperwork due for NV900 Fleets with Registration Cycles April 1, - March 31.
- 4-1-10** Installment payment – registration
Renewal payment – registration (April 1 – March 31 registration cycle)
- 4-10-10** Plates returned – Not renewing ~ NV900 Fleets with Registration Cycles April 1, - March 31
- 4-30-10** 1st Quarter IFTA Fuel Tax Return/Payment (Jan, Feb, Mar)
 - If sent by facsimile, must reach the Motor Carrier Division by 5:00 PM Pacific Time
- 7-1-10** Installment payment – registration
- 7-31-10** 2nd Quarter IFTA Fuel Tax Return/Payment (Apr, May, Jun)
 - If sent by facsimile, must reach the Motor Carrier Division by 5:00 PM Pacific Time
- 9-1-10** Renewal paperwork due for NV900 Fleets with Registration Cycles October 1- September 30
- 10-1-10** Installment payment – registration
Renewal payment –(October 1–September 30 registration cycle)
- 10-10-10** Plates returned – Not renewing ~ NV900 Fleets with Registration Cycles October 1 – September 30
- 10-31-10** 3rd Quarter IFTA Fuel Tax Return/Payment (Jul, Aug, Sep)
 - If sent by facsimile, must reach the Motor Carrier Division by 5:00 PM Pacific Time
- 12-1-10** Renewal paperwork due for IRP Fleets
Fuel Renewal Paperwork for IFTA Accounts
Renewal Application due for Suppliers
- 1-1-11** Installment payment – registration
Payment – IRP registration
- 1/10/11** Plates returned – Not renewing ~ IRP Fleets

2010 Motor Fuel Reporting Due Dates

Return Period	Due Date
Jan-10	3/1/2010
Feb-10	3/31/2010
Mar-10	4/30/2010
Apr-10	6/1/2010
May-10	6/30/2010
Jun-10	8/2/2010
Jul-10	8/31/2010
Aug-10	9/30/2010
Sep-10	11/1/2010
Oct-10	11/30/2010
Nov-10	1/3/2011
Dec-10	1/31/2011

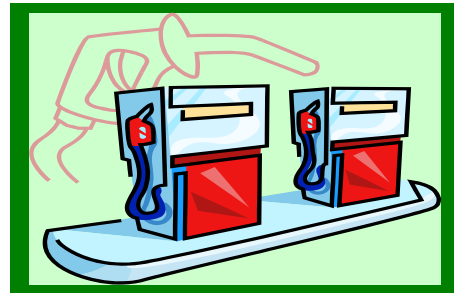
For Industry Team assistance please contact one of the following Tax Examiners:

Examiners:

Michele - 775-684-4812

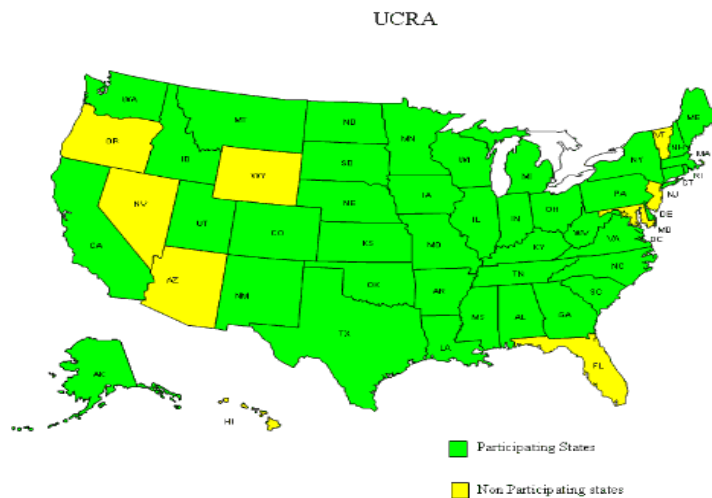
Ramona - 775-684-4938

Tammy - 775-684-4628



UCR REGISTRATION

If you operate any truck or bus in interstate commerce, you must register with the federal Unified Carrier Registration (UCR) program. Nevada is a non-participating state (states highlighted in yellow are non-participating) and does not offer this service. However, Nevada-based carriers must comply with UCR. You must register with a participating state. Online registration is available at www.ucr.in.gov or see [UCR Contacts](#).



Effective July 1, 2009, commercial carriers having a gross vehicle weight or combined gross vehicle weight rating of 10,001 pounds or greater are required to obtain a 24-hour temporary registration trip permit prior to traveling in or through Nevada. Vehicles may no longer travel in Nevada to the first available vendor to purchase temporary trip permits. Resulting from the passage of law in the 2009 Legislative Session, provisions governing administrative fines, have been imposed, in addition to any applicable criminal penalties, should the vehicle or combination of vehicles be determined to weigh greater than its registered weight. If a vehicle is cited, it must be re-registered at its maximum weight, as specified by the vehicle's manufacturer.

For a listing of each jurisdictions trip permit requirements, please access the International Registration Plan (IRP) Information Exchange website at the following link: <http://www.irponline.org/InfoExchange/JurisdictionInformation/>

Trip Permit Q & A

You **must** obtain a Nevada Trip Permit prior to entering this state if the Commercial Motor Vehicle is not registered to travel in Nevada and any of the following apply:

- ❖ The operator of the vehicle is a paid employee;
- ❖ The operator of the vehicle is under contract;
- ❖ You are a corporate entity;
- ❖ You are required to obtain a business license;
- ❖ You are required to obtain a USDOT number;
- ❖ You are operating a tow vehicle (you must also be registered with the Nevada Transportation Authority: 775.688.2800 or 702.486.3303);
- ❖ You are paid or sponsored to participate in an event or provide a commodity or service for sale; or
- ❖ You are a vendor.

You **may** not need a Trip Permit if:

- ❖ You are attending a special event for recreational purposes only; IE: Hot August Nights; Reno Rodeo; Air Races; Balloon Races; National Final Rodeo; Regional Special Events; etc.;
- ❖ You are operating a vehicle registered with "Transporter" plates;
- ❖ You are operating a vehicle registered with "Dealer" plates and have a NV special moving permit;
- ❖ You are not eligible to claim business expenses from the event and any prize money earned during the event is required to be claimed as income on your Federal Tax return. (See IRS Publication 525)

For more information, please refer to the Federal Motor Carrier Safety Administration regulations. Title 49 C.F.R. § 390.3 (General Standards) and Title 49 C.F.R. § 391.2 (Farm Vehicles; Beekeepers)

This list is intended to provide basic guidelines for determining trip permit requirements. It is not intended to be all inclusive. It is your responsibility to ensure the vehicle being operated is not a Commercial Motor Vehicle (10,001 lb or more Combined Gross Vehicle Weight). If you have any doubts about the qualification of the vehicle, we recommend you purchase a trip permit.

If you have any questions regarding permit requirements, please contact the Motor Carrier Division at **775 684-4711 option 1**.
See www.dmvnv.com/mc/permits.htm for a list of vendors.

