



STATE OF NEVADA  
DEPARTMENT OF MOTOR VEHICLES  
COMPLIANCE ENFORCEMENT DIVISION

## **MOTOR CARRIER NEWSLETTER**

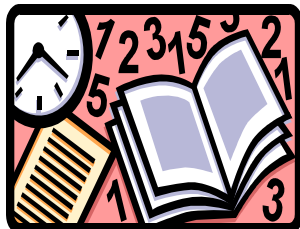
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A Quarterly Newsletter

October 2003



# 2004 Renewal Season is Here!

**R**enewal packets: **W**hen, **W**hat, &  
**H**ow?

**T**he printing process began around mid August. The mailing process began the latter part of August, and will be continuing into the first couple weeks of September. If you registered any commercial vehicles after August 1, 2003, you'll need to contact the Motor Carrier Carson City office as soon as possible. A 100% Nevada Fleet renewal will come with an invoice, and, if there aren't any changes on it, please return it with your payment. We will process your renewal and mail your credentials prior to the 2003 credential expiration date of December 31. Remember the State of Nevada does not have a grace

period, and the enforcement date for Commercial vehicles are January 1, 2004.

We look forward to assisting you, our Nevada Carriers, again this year with your commercial licensing and fuel tax reporting needs.

If you have any questions please contact us, the Licensing Team, at (775) 684-4711 ext. 1.

***Nevada Keeps You  
Trucking!***

***Stay Safe!***

***The Fuel User Team would like to take this time to help you to become aware of the statutory changes that will be effective October 1, 2003.***

- NRS 366.650 previously allowed a refund to be filed within a 36-month period. Effective October 1, 2003 the time allowed will be 12 months.
- NRS 366.650(6)(b) amends the tax rate for refunds on diesel fuel to 26.46 cents (.2646) per gallon. This change is the result of the 2% collection allowance retained by the Supplier.

Please remember when filing a claim for exempt fuel use the following are needed for processing your MC45 claim:

- A statement as to why dyed diesel fuel was not used.
- A list of equipment using the fuel.
- Fuel logs for the above equipment.
- A bulk tank inventory (beginning and ending) – this includes trucks with fuel tanks on them being used to fuel equipment.
- Purchase dates (not statement dates) must be used for the period of the claim.
- You must have a minimum purchase of 200 gallons used for exempt purposes.
- A FEIN or Social Security Number.
- Your signature.
- Out of state carriers must provide proof that they are registered to travel in the State of Nevada and a copy of their IFTA tax return for the refund request period.

***The common mistakes made when filing IFTA and Nevada Special Fuel User Tax Returns are:***

- Estimation of miles traveled and/or fuel purchased.
- Reporting “0” miles traveled and/or fuel purchased.
- The miles/gallons reported on Form 366 differ from those on Form 366 Schedule One.
- Signature of the reporting person is not complete.
- Deducting exempt fuel use for other jurisdictions that require the refund request be made directly through their jurisdiction.
- Making checks payable to someone other than the Department of Motor Vehicles.
- Continuously reporting the same MPG.

As always, if you have questions, please feel free to give us a call at (775) 684-4711 option 2.

**We are always happy to help!**

## ***COMPLIANCE REPORT***

Carriers with vehicles that have a gross vehicle weight in excess of 26,000 pounds traveling into more than one state must be registered under the IRP and IFTA programs or purchase temporary permits for each program. Please call your nearest Motor Carrier office for additional details.

Enforcement personnel will issue a citation for not purchasing a temporary trip permit for vehicles that are not properly apportioned to travel in the State of Nevada.

### ***Temporary Special Fuel Permits Fuel Issue:***

NRS 366.233 requires that a special fuel user (diesel fuel, ethanol, bio-diesel, etc.) of vehicles that have a declared gross weight in excess of 26,000 pounds must obtain a temporary permit for special fuel use from an authorized vendor or any Nevada DMV office before entering the State or immediately upon entering the State. The fee for a temporary Special Fuel Permit is \$30 dollars.

A temporary permit for special fuel authorizes the operation of motor vehicles over the highways of the State of Nevada from point of entry to point of exit for not more than 24 consecutive hours.

### ***Temporary Trip Permits Registration Issue:***

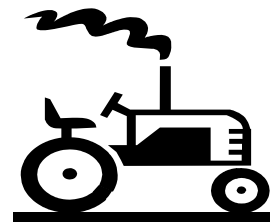
NRS 706.521 states that any vehicle with a declared gross vehicle weight in excess of 26,000 pounds must purchase a temporary permit by paying a fee of five dollars (\$5) plus 15 cents for every mile the Department estimates the vehicle will drive in Nevada.

Also, NRS 706.541 requires that the permit purchased from an authorized vendor either before entering the State of Nevada or from the nearest available vendor to the vehicle's point of entry into the State. Hence, it is essential that the permit be purchased at the first vendor station along the route the vehicle will be traveling or the wire services listed below.

A temporary trip permit authorizes the operation of a motor vehicle over the highways of the State of Nevada from point of entry to point of exit for not more than 24 consecutive hours.

Permits can be purchased at the following wire services:

- AKD/Mid-Cal (800) 257-4568
- The Permit Co, (800) 331-0418
- Transceiver (800) 749-6058



### ***Dyed Diesel***

Every gallon of diesel purchased in Nevada for use on the highway is subject to and includes .27 cents of fuel tax. Diesel purchased for strictly off-road purposes, such as farming, mining, and construction is exempt from these taxes. To make the tax-exempt fuel easier to identify, the state has, since 1995, dyed the fuel red. It is unlawful to operate a motor vehicle on the public highway in this state with dyed diesel in the fuel tanks. (NRS 366.203(2)).

The Nevada Highway Patrol (NHP) acts as a checkpoint for identifying users of untaxed (dyed) special fuel to operate their vehicles on the highway. The NHP use random checkpoints and road stops to check the fuel tanks of vehicles for the illegal use of dyed fuel. If caught on the highway and dyed diesel is found in the tanks, the violator is liable for the unpaid tax, 10% penalty, interest, and administrative fines. The minimum fine for violators is either \$1,000 or \$10 per gallon whichever is greater. This is in addition to the citation fine issued by the Nevada Highway Patrol.

The Motor Carrier Audit Unit is responsible for auditing motor carriers and individuals found using dyed diesel on the Nevada public highways. When a motor carrier is cited for violation of NRS 366.203, the law allows the Department of Motor Vehicles to audit the company's fuel use.



### **IMPORTANT NOTICE FOR ALL CARRIERS**

Carriers please submit your fuel use tax returns and installment payments in a timely manner. Failure to do so may result in the imposition of penalty, interest, administrative fines, loss of installment privileges and even revocation of credentials! Special note: In fact, accounts with delinquencies will not be renewed for 2004 until all delinquencies are resolved.

The Department of Motor Vehicles, Compliance Enforcement Division, Motor Carrier Section, mails installment reminder notices and tax returns as a courtesy to our customers. However, carriers are required to submit payments and returns in a timely manner, even if you do not receive a notice from the Department. A late or delinquent issue may cease any further activity on all your Motor Carrier Accounts until the issue is resolved.

Late or delinquent submission of tax returns and/or installment payments may result in the imposition of a fine of not less than \$500.00 nor more than \$1,000 for a second offence; a fine of not less than \$1,000.00 nor more than \$1,500.00 for a third offence; a fine of not less than \$1,500.00 nor more than \$2,500.00 for a fourth offense (NAC 366.600). Additionally, a fourth installment payment offense in a three-year period may result in the loss of installment privileges for the following year.

***The following is reminder for you!***

#### **Registration Due Dates**

Due on or before:

<b>10/01/03</b>	<b>4<sup>th</sup> Installment 2003</b>
<b>12/31/03</b>	<b>2004 Renewal</b>
<b>01/31/04</b>	<b>1<sup>st</sup> Installment 2004</b>
<b>04/01/04</b>	<b>2<sup>nd</sup> Installment 2004</b>
<b>07/01/04</b>	<b>3<sup>rd</sup> Installment 2004</b>
<b>10/01/04</b>	<b>4<sup>th</sup> Installment 2004</b>
<b>12/31/04</b>	<b>2005 Renewal</b>

### **IFTA & Nevada Special Fuel User Tax Return Due Dates**

Due on or before:

<b>10/31/03</b>	<b>3<sup>rd</sup> Qtr 2003 Tax Return</b>
<b>01/31/04</b>	<b>4<sup>th</sup> Qtr 2003 Tax Return</b>
<b>04/30/04</b>	<b>1<sup>st</sup> Qtr 2004 Tax Return</b>
<b>07/31/04</b>	<b>2<sup>nd</sup> Qtr 2004 Tax Return</b>
<b>10/31/04</b>	<b>3<sup>rd</sup> Qtr 2004 Tax Return</b>
<b>01/31/05</b>	<b>4<sup>th</sup> Qtr 2004 Tax Return</b>

### **MVS EXPRESS SYSTEM UPDATE**

Department of Motor Vehicles (DMV), Motor Carrier Section, currently has 208 companies participating in the new MVS Express System. The system enables companies to change, add or renew vehicle registrations, and to file quarterly special fuel tax returns online. To volunteer, companies must have a computer system with Internet access.

Interested companies should contact Michael Kenedy, DMV Motor Carrier Tax Administrator, (775) 684-4610 (phone) or (775) 684-4619 (fax), or [mkenedy@dmv.nv.gov](mailto:mkenedy@dmv.nv.gov) (e-mail).



## **Water Trucks and Dyed Diesel**

**I**t is illegal under Nevada law to operate a water truck using dyed diesel on any publicly maintained highway. Water trucks are specifically excluded in the definition of special mobile equipment per NAC 366.006(1)(a).

Repeated violations will result in the revocation of the company's commercial fleet registration. If a company foresees "ANY" situation where their water truck will incur "ANY" travel on a publicly maintained highway, it must be registered, and it must have clear fuel in its tank.