

Brian Sandoval
Governor



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**IMPORTANT – PLEASE READ
CHANGES TO TAX IMPOSED ON SALE OR USE OF LPG
REVISED PROVISIONS FOR CONVERSION OF VOLUMETRIC
MEASUREMENTS OF LPG AND LNG**

Dear State of Nevada Fuel Suppliers and Dealers:

During the 78th Legislative Session the Legislature enacted Assembly Bill 32 (AB32), which goes into effect July 1, 2015. This bill makes several changes to the reporting of alternative fuels.

1. NRS 366.062 revises the definition of “special fuel dealer” for the purposes of imposing taxes on the sale or use of special fuels to specify the term includes a person who sells liquefied natural gas and delivers such fuel into the tank of a motor vehicle that is not owned or controlled by that person.

2. NRS 366.190 revises the amount of tax imposed on the sale or use of liquefied petroleum gas (LPG) to \$0.064 per gallon.

3. NRS 366.197 amends the factors used for the conversion of volumetric measurements for taxing the sale or use of LPG and LNG. Effective July 1, 2015, all LPG dispensed for use in a motor vehicle should be dispensed at 36.3 cubic feet (or 4.2 pounds) per gallon. All LNG dispensed for use in a motor vehicle should be dispensed at 6.06 lbs. per gallon. CNG remains the same at 126.67 cubic feet or 5.66 pounds per gallon. If fuel is dispensed at a volume other than the volume recognized in NRS 366.197, it is the responsibility of the Dealer to confirm the total volume received by the customer is invoiced in gallons and ensure proper taxes are paid.

4. NRS 366.386 requires all quantities of special fuels reported on tax returns filed with the Department must be reported in gallons.

The tax rate for CNG will remain at 21 cents per gallon and LNG will remain at 27 cents per gallon.

If you have any questions about this notification, or need additional assistance, please contact your Tax Examiner at the following:

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Sincerely,

Carmen Shipman
Tax Program Supervisor II
Fuel Industry Team

cc: Wayne Seidel, Motor Carrier Administrator
Dawn Lietz, Motor Carrier Deputy Administrator
Patti Roth, Supervising Auditor II