



**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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## **Notice to Off-Highway Vehicle Dealers**

Effective January 1, 2006, pursuant to NRS 490.070 and Nevada Administrative Code 490.010 through 490.110, dealers of Off-Highway Vehicles may be authorized to issue Certificates of Operation as evidenced in the form of a sticker.

Off-Highway Vehicles include but are not limited to: all-terrain vehicles, all-terrain motorcycles, dune buggies, snowmobiles and any motor vehicle used on public lands for the purpose of recreation.

Only authorized dealers can issue Certificates of Operation. Any entity or person wanting to become an authorized dealer must apply to the Department in writing and receive written confirmation of approval. To be considered for approval, the applicant must be in compliance with the taxation laws of this State, and either has a place of business located in this State and hold a valid Sales Tax Permit or a Certificate of Authority from Nevada. Authorized dealers must make every reasonable effort to provide satisfactory service to the potential certificate holder and the Department of Taxation, make timely reports to the Department of all certificates issued on a form provided by the Department, and maintain possession of all records pertaining to the Certificate of Operation stickers for a period of 5 years.

If you are interested in becoming an authorized dealer or have any questions, contact the Department at one of the office locations above or complete and mail the application to:

**Attn: Compliance Division  
Nevada Department of Taxation  
1550 College Parkway Ste 115  
Carson City NV 89706-7937**