



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

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