

**NRS 366.190 Rate of tax.**

1. Except as otherwise provided in subsection 2, a tax is hereby imposed at the rate of 27 cents per gallon on the sale or use of special fuels.

2. A tax is hereby imposed at:

(a) The rate of 19 cents per gallon on the sale or use of an emulsion of water-phased hydrocarbon fuel;

(b) The rate of 22 cents per gallon on the sale or use of liquefied petroleum gas; and

(c) The rate of 21 cents per gallon on the sale or use of compressed natural gas.

[Part 3:364:1953; A 1955, 425]—(NRS A 1981, 1714, 1715; 1985, 1840; 1987, 1388, 1798; 1989, 1417, 1596; 1991, 1902, 1903; 1993, 597; [1997, 1311](#))