

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1149

Introduced by Day, 49.

Read first time January 11, 2024

Committee: Revenue

- 1 A BILL FOR AN ACT relating to motor vehicles; to amend section 60-3,185,
- 2 Reissue Revised Statutes of Nebraska; to provide an exemption from
- 3 motor vehicle tax as prescribed; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,185, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 60-3,185 A motor vehicle tax is imposed on motor vehicles registered
4 for operation upon the highways of this state, except:

5 (1) Motor vehicles exempt from the registration fee in section
6 60-3,160;

7 (2) One motor vehicle owned and used for his or her personal
8 transportation by a disabled or blind veteran of the United States Armed
9 Forces as defined in section 77-202.23 whose disability or blindness is
10 recognized by the United States Department of Veterans Affairs and who
11 was discharged or otherwise separated with a characterization of
12 honorable if an application for the exemption has been approved under
13 subsection (1) of section 60-3,189;

14 (3) Motor vehicles owned by Indians who are members of an Indian
15 tribe;

16 (4) Motor vehicles owned by a member of the United States Armed
17 Forces serving in this state in compliance with military or naval orders
18 or his or her spouse if such servicemember or spouse is a resident of a
19 state other than Nebraska;

20 (5) Motor vehicles owned by the state and its governmental
21 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
22 section 77-202;

23 (6) Motor vehicles owned and used exclusively by an organization or
24 society qualified for a tax exemption provided in subdivision (1)(c) or
25 (d) of section 77-202 if an application for the exemption provided in
26 this subdivision has been approved under subsection (2) of section
27 60-3,189; ~~and~~

28 (7) Trucks, trailers, or combinations thereof registered under
29 section 60-3,198; and -

30 (8) Motor vehicles registered under section 60-3,122.02 with Gold
31 Star Family plates. Only one motor vehicle per household shall qualify

1 for the exemption under this subdivision from the motor vehicle tax
2 imposed under this section. The Department of Motor Vehicles may adopt
3 and promulgate rules and regulations to carry out this subdivision. This
4 exemption from the motor vehicle tax applies beginning January 1, 2025.

5 Sec. 2. Original section 60-3,185, Reissue Revised Statutes of
6 Nebraska, is repealed.