

## LEGISLATIVE BILL 112

Approved by the Governor March 22, 1993

Introduced by Lindsay, 9; Hohenstein, 17

AN ACT relating to motor vehicles; to amend sections 18-1214, 39-6,183, 60-108, 60-110, 60-111, 60-113, 60-119, 60-122, 60-302.01, 60-302.02, 60-302.04, 60-303, 60-305.04, 60-305.08, 60-311.12, 60-311.13, 60-312, 60-315.01, 60-318, 60-319, 60-324, 60-329, 60-331, 60-331.01, 60-331.04, 60-339, 60-345, 60-528, 60-1803, 60-2003, 60-2010.01, 77-1240.04, and 83-123, Reissue Revised Statutes of Nebraska, 1943, sections 18-1738, 18-1738.01, 60-106, 60-107, 60-112, 60-115, 60-302, 60-315, 60-320, 60-326.01, and 77-1240.03, Revised Statutes Supplement, 1992, and section 77-2703, Revised Statutes Supplement, 1992, as amended by section 26, Legislative Bill 1, Ninety-second Legislature, Fourth Special Session, 1992; to authorize county boards to consolidate certain services relating to motor vehicles; to provide powers and duties for various county officials and the Department of Motor Vehicles; to harmonize provisions; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. A county board may consolidate under the office of a designated county official the services provided to the public by the county assessor, the county clerk, and the county treasurer relating to the issuance of certificates of title, registration certificates, license plates, and renewal decals, notation and cancellation of liens, and collection of fees for motor vehicles as provided in sections 18-1738, 18-1738.01, 60-106, 60-107, 60-108, 60-110, 60-111, 60-112, 60-113, 60-115, 60-119, 60-122, 60-301 to 60-347, 60-1803, 60-2003, 77-1240.03, and 77-1240.04. In a county in which a city of the metropolitan class is located, the county board may designate the county treasurer to provide the services. In any other county, the county board may designate the county assessor, the county clerk, or the county treasurer to provide the services.

Sec. 2. That section 18-1214, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1214. All cities and villages may levy a tax on all motor vehicles owned or used in such city or village, which tax shall be paid to the designated county treasurer official of the county in which such city or village is located when the registration fees as provided in sections 60-329 to 60-339 are paid. Such taxes shall be credited by remitted to the county treasurer for credit to the road fund of such city or village. Such funds shall be used by such city or village for constructing,

resurfacing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof or for the amortization of bonded indebtedness when created for such purposes.

Sec. 3. That section 18-1738, Revised Statutes Supplement, 1992, be amended to read as follows:

18-1738. (1) The clerk of any city of the primary class, first class, or second class or village or the county clerk or designated county official pursuant to section 1 of this act of any county in which a city of the metropolitan class is located may take an application from a handicapped or disabled person or temporarily handicapped or disabled person or his or her parent, legal guardian, or foster parent for a permit which will entitle the holder thereof or a person driving a motor vehicle for the purpose of transporting such holder to park in those spaces provided for by sections 18-1736 to 18-1741.

(2) For the purpose of such sections, handicapped or disabled person shall mean any individual with a severe visual or physical impairment which limits personal mobility and results in an inability to travel unassisted more than two hundred feet without the use of a wheelchair, crutch, walker, or prosthetic, orthotic, or other assistant device, any individual whose personal mobility is limited as a result of respiratory problems, and any individual who has permanently lost all or substantially all the use of one or more limbs. Temporarily handicapped or disabled person shall mean any handicapped or disabled person whose personal mobility is expected to be limited in such manner for no longer than one year.

(3) Persons applying for a permit shall complete such forms as are provided to the clerk or designated county official by the Department of Motor Vehicles and shall demonstrate to the satisfaction of the clerk or designated county official that he or she is handicapped or disabled. The clerk or designated county official may require medical certificates and proof of a handicap or disability. The clerk or designated county official shall issue a permit, as provided to the clerk or designated county official by the department, to approved applicants. Before issuing such permit, the clerk or designated county official shall enter all information required pursuant to section 18-1739. The clerk or designated county official shall submit to the department the name, address, and license number of all persons receiving a permit pursuant to this section.

Sec. 4. That section 18-1738.01, Revised Statutes Supplement, 1992, be amended to read as follows:

18-1738.01. The clerk of any city of the primary class, first class, or second class or village or the county clerk or designated county official pursuant to section 1 of this act of any county in which a city of the metropolitan class is located may take an application from any person for a motor vehicle permit which will entitle the holder thereof or a person driving the motor vehicle for the purpose of transporting handicapped or disabled persons or temporarily handicapped or disabled persons to park in those spaces provided for by sections 18-1736 to 18-1741 if the motor vehicle is used primarily for the transportation of handicapped or disabled

persons or temporarily handicapped or disabled persons. Such parking permit shall be used only when the motor vehicle for which it was issued is being used for the transportation of handicapped or disabled persons or temporarily handicapped or disabled persons. Persons applying for permits pursuant to this section shall apply for a permit for each motor vehicle used for the transportation of handicapped or disabled persons or temporarily handicapped or disabled persons, shall complete such forms as are provided to the clerk or designated county official by the Department of Motor Vehicles, and shall demonstrate to the clerk or designated county official that each such motor vehicle is used primarily for the transportation of handicapped or disabled persons or temporarily handicapped or disabled persons. The clerk or designated county official shall issue a permit, as provided to the clerk or designated county official by the department, to approved applicants. Before issuing such permit, the clerk or designated county official shall enter all information required pursuant to section 18-1739. The clerk or designated county official shall submit to the department the name, address, and license number of all persons receiving a permit pursuant to this section.

Sec. 5. That section 39-6,183, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,183. (1) Any person operating any motor vehicle, bus, truck, truck-tractor, or trailer, in violation of any of the provisions of section 39-662, 39-663, 39-666, or 39-6,123, or any owner of such a vehicle who ~~shall permit~~ permits operation thereof in violation of any of the provisions of section 39-662, 39-663, 39-666, or 39-6,123, shall be deemed guilty of a traffic infraction and, upon conviction thereof for the first or second offense, shall be fined not less than ten dollars and not more than one hundred dollars. Any owner of such a vehicle who shall permit operation thereof in violation of the provisions of section 39-6,182 shall be guilty of a traffic infraction and shall, upon conviction thereof, be fined twenty-five dollars for each one thousand pounds or fraction thereof in excess of the weight allowed to be carried under such section with tolerance.

(2) Upon the third conviction of violation of the provisions of section 39-662, 39-663, 39-666, or 39-6,123 by the owner or operator of such a vehicle as is referred to in subsection (1) of this section, in addition to the fine provided by such subsection, the license of such vehicle shall be revoked either by the trial court or by the Director of Motor Vehicles. In that event, the number plates and certificates of registration of vehicles shall be returned to the county treasurer official who issued the same. The tribunal or Department of Motor Vehicles depriving the licensee of his or her license shall have authority, upon good cause shown, to order that a license be again issued to the licensee.

Sec. 6. That section 60-106, Revised Statutes Supplement, 1992, be amended to read as follows:

60-106. (1) Application for a certificate of title shall be made upon a form prescribed by the Department of Motor Vehicles and shall be sworn to before a notary public or other officer empowered to

administer oaths. All applications shall be accompanied by the fee prescribed in section 60-115.

(2)(a) If the motor vehicle has tax situs in Nebraska, the application shall be filed with the county clerk of the county in which the vehicle has tax situs as defined in section 77-1240.

(b) If the applicant is a nonresident, the application shall be filed in the county in which the transaction is consummated.

(c) All applicants registering a vehicle pursuant to section 60-305.09 shall file the application for title to the vehicle with the Department of Motor Vehicles. The department shall deliver the certificate to the applicant if there are no liens on the vehicle. If there are any liens on the vehicle, the department shall deliver or mail the certificate of title to the holder of the first lien on the day of issuance. All certificates of title issued by the department shall be issued in the manner prescribed for the county clerk in section 60-107.

(3) If a certificate of title has previously been issued for the motor vehicle in this state, the application for a new certificate of title shall be accompanied by the certificate of title duly assigned unless otherwise provided for in sections 60-102 to 60-117. If a certificate of title has not previously been issued for the motor vehicle in this state, the application, unless otherwise provided for in such sections, shall be accompanied by a manufacturer's or importer's certificate, as provided for in such sections, a duly certified copy thereof, a certificate of title, a court order issued by a court of record, a manufacturer's certificate of origin, or an assigned registration certificate, if the law of the state from which the motor vehicle was brought into this state does not have a certificate of title law. The county clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued.

(4) The county clerk shall use reasonable diligence in ascertaining whether or not the statements in the application for a certificate of title are true by checking the application and documents accompanying the same with the records of motor vehicles in his or her office. If he or she is satisfied that the applicant is the owner of such motor vehicle and that the application is in the proper form, the county clerk shall issue a certificate of title over his or her signature and sealed with his or her seal.

(5) In the case of the sale of a motor vehicle, the certificate of title shall be obtained in the name of the purchaser upon application signed by the purchaser, except that (a) for titles to be held by husband and wife, applications may be accepted ~~by the clerk~~ upon the signature of either one as a signature for himself or herself and as agent for his or her spouse and (b) for an applicant providing proof that he or she is a handicapped or disabled person as defined in section 18-1738, applications may be accepted ~~by the clerk~~ upon the signature of the applicant's parent, legal guardian, foster parent, or agent.

(6) In all cases of transfers of motor vehicles, commercial trailers, semitrailers, or cabin trailers, the application for a certificate of title shall be filed within thirty days after the delivery of such vehicle or

trailer. A licensed dealer need not apply for certificates of title for motor vehicles, commercial trailers, semitrailers, or cabin trailers in stock or acquired for stock purposes, but upon transfer of such vehicle or trailer in stock or acquired for stock purposes, the licensed dealer shall give the transferee a reassignment of the certificate of title on such vehicle or trailer or an assignment of a manufacturer's or importer's certificate. If all reassignments on the certificate of title have been used, the licensed dealer shall obtain title in his or her name prior to any subsequent transfer.

(7) An application for a certificate of title shall include a statement that an identification inspection has been conducted on the vehicle unless (a) the title sought is a salvage certificate of title as defined in section 60-129 or a nontransferable certificate of title provided for in section 60-131, (b) the surrendered ownership document is a Nebraska certificate of title, a manufacturer's statement of origin, an importer's statement of origin, a United States Government Certificate of Release of a motor vehicle, or a nontransferable certificate of title issued under section 60-131, (c) the application for a certificate of title contains a statement that such vehicle is to be registered under section 60-305.09, or (d) the vehicle is a cabin trailer. The statement that an identification inspection has been conducted shall be furnished by the county sheriff of the county in which application is made or by any other holder of a current certificate of training issued pursuant to section 60-121 and shall be in a format as determined by the Department of Motor Vehicles. The county clerk may accept a certificate of inspection, approved by the Superintendent of Law Enforcement and Public Safety, from an officer of a state police agency of another state. For each inspection a fee of ten dollars shall be paid to the county treasurer. All such fees shall be credited to the county sheriff's vehicle inspection account within the county general fund. The identification inspection required by this subsection shall include examination and notation of the current odometer reading and a comparison of the vehicle identification number with the number listed on the ownership records, except that if a lien is registered against a vehicle and recorded on the vehicle's ownership records, the county clerk shall provide a copy of the ownership records for use in making such comparison. If such numbers are not identical or if there is reason to believe further inspection is necessary, the person performing the inspection shall make a further inspection of the vehicle which may include, but shall not be limited to, examination of other identifying numbers placed on the vehicle by the manufacturer and an inquiry into the numbering system used by the state issuing such ownership records to determine ownership of a vehicle. The identification inspection shall also include a statement that the vehicle identification number has been checked for entry in the National Crime Information Center and the Nebraska Crime Information Service. If there is cause to believe that odometer fraud exists, written notification shall be given to the office of the Attorney General. If after such inspection the sheriff or his or her designee determines that the vehicle is not the vehicle described by the ownership records, no statement shall be issued. In the case of an

assembled vehicle such inspection shall include, but not be limited to, an examination of the records showing the date of receipt and source of each major component part as defined in section 60-2601.

(8) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act:

(a) Applications under subsection (2) of this section shall be submitted to the designated county official;

(b) The designated county official shall perform the duties imposed on the county clerk under subsection (4) of this section;

(c) The designated county official may accept certificates of inspection under the conditions described in subsection (7) of this section; and

(d) The designated county official shall act as office of record for title documents, applications, odometer statements, certificates of inspections, and lien and cancellation of lien notations.

Sec. 7. That section 60-107, Revised Statutes Supplement, 1992, be amended to read as follows:

60-107. (1) The county clerk shall issue the certificate of title in triplicate. All certificates of title shall be typewritten. One copy shall be retained by the county clerk in his or her office, and the other copy shall be transmitted, postage prepaid, on the day of issuance to the Department of Motor Vehicles. The county clerk shall sign and affix his or her seal to the original certificate of title and, if there are no liens on the motor vehicle, deliver the certificate to the applicant. If there are one or more liens on the motor vehicle, the certificate of title shall be delivered or mailed to the holder of the first lien on the day of issuance. For the purpose of sections 60-102 to 60-117, the county clerks of the various counties shall adopt a circular seal with the words County Clerk of ..... (insert name) County thereon. Such seal shall be used by the county clerk or the deputy or legal authorized agent of such officer, without charge to the applicant, on any certificate of title, application for certificate of title, duplicate copy, assignment or reassignment, power of attorney, statement, or affidavit pertaining to the issuance of a Nebraska certificate of title.

(2) The department shall prescribe a uniform method of numbering certificates of title.

(3) The county clerk shall ~~(1)~~ (a) file all certificates of title according to regulations to be prescribed by the department, ~~(2)~~ (b) maintain in the office indices for such certificates of title, ~~(3)~~ (c) be authorized to destroy all previous records five years after a subsequent transfer has been made on a vehicle, and ~~(4)~~ (d) be authorized to destroy all certificates of title and all supporting records and documents which have been on file for a period of five years or more from the date of filing the certificate or a notation of lien, whichever occurs later.

(4) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act:

(a) The designated county official shall issue the certificate

of title pursuant to subsections (1), (2), and (3) of this section on forms which have the signature of the designated county official and seal of the county; and

(b) The original certificate shall be delivered to the applicant if there are no liens or to the designated county official who shall transmit the original to the holder of the first lien, and the copies shall be delivered to the designated county official who shall retain one copy and transmit the other copy to the department as prescribed.

Sec. 8. That section 60-108, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-108. (1) The Department of Motor Vehicles shall ~~issue such~~ adopt and promulgate rules and regulations as it may deem necessary to insure uniform and orderly operation of this act Chapter 60, article 1, and the county clerks of all counties shall conform to such rules and regulations and act at the direction of the department. The department shall also provide the county clerks of all counties with the necessary training for the proper administration of Chapter 60, article 1. The department shall receive and file in its office all instruments forwarded to it by the county clerks; under the provisions of this act Chapter 60, article 1, and shall maintain indices covering the state at large for the instruments so filed. These indices shall be by motor number or by an identification number as provided for in section 60-302 and alphabetically by the owner's name and shall be for the state at large and not for individual counties. The department shall provide and furnish the forms required by section 60-114, except manufacturers' or importers' certificates.

(2) The department shall check with its records all duplicate certificates of title received from the county clerks. If it appears that a certificate of title has been improperly issued, the department shall ~~have the power, and it shall be its duty, to~~ cancel the same. Upon cancellation of any certificate of title, the department shall notify the county clerk who issued the same, and such county clerk shall thereupon enter the cancellation upon his or her records. The department shall also notify the person to whom such certificate of title was issued, as well as any lienholders appearing thereon, of the cancellation and shall demand the surrender of such certificate of title, but the cancellation shall not affect the validity of any lien noted thereon. The holder of such certificate of title shall return the same to the department forthwith. If a certificate of registration has been issued to the holder of a certificate of title so canceled, the department shall immediately cancel the same and demand the return of such certificate of registration and license plates or tags, and the holder of such certificate of registration and license plates or tags shall return the same to the department forthwith.

(3) The county clerk shall keep on hand a sufficient supply of blank forms which, except certificate of title and forms, shall be furnished and distributed without charge to manufacturers, licensed dealers, or other persons residing within the county.

(4) If a county board consolidates services under the office

of a designated county official other than the county clerk pursuant to section 1 of this act, the designated county official shall conform to the applicable rules and regulations of the department, shall take the training provided by the department, and shall keep on hand a sufficient supply of blank forms which, except for certificate of title and forms, shall be furnished and distributed without charge to manufacturers, licensed dealers, or other persons residing within the county.

Sec. 9. That section 60-110, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-110. The provisions of article 9, Uniform Commercial Code, shall never be construed to apply to or to permit or require the deposit, filing, or other record whatsoever of a security agreement, conveyance intended to operate as a mortgage, trust receipt, conditional sales contract, or similar instrument or any copy of the same covering a motor vehicle. Any mortgage, conveyance intended to operate as a security agreement as provided by article 9, Uniform Commercial Code, trust receipt, conditional sales contract, or other similar instrument covering a motor vehicle, if such instrument is accompanied by delivery of such manufacturer's or importer's certificate and followed by actual and continued possession of the same by the holder of such instrument or, in the case of a certificate of title, if a notation of the same has been made by the county clerk or the Department of Motor Vehicles on the face thereof, shall be valid as against the creditors of the debtor, whether armed with process or not, and subsequent purchasers, secured parties, and other lienholders or claimants but otherwise shall not be valid against them, except that during any period in which a motor vehicle is inventory, as defined in subdivision (4) of section 9-109, Uniform Commercial Code, held for sale by a person or corporation that is licensed as provided in Chapter 60, article 14, and is in the business of selling motor vehicles, the filing provisions of article 9, Uniform Commercial Code, as applied to inventory, shall apply to a security interest in such motor vehicle created by such person or corporation as debtor without the notation of lien on the instrument of title. A buyer at retail from a licensed dealer of any vehicle which is subject to Chapter 60, article 14, in the ordinary course of business shall take such vehicle free of any security interest.

Subject to the foregoing, all liens, security agreements, and encumbrances noted upon a certificate of title shall take priority according to the order of time in which the same are noted thereon by the county clerk or the Department of Motor Vehicles. Exposure for sale of any motor vehicle by the owner thereof with the knowledge or with the knowledge and consent of the holder of any lien, security agreement, or encumbrance on such motor vehicle shall not render the same void or ineffective as against the creditors of such owner or holder of subsequent liens, security agreements, or encumbrances upon such motor vehicle.

The holder of a security agreement, trust receipt, conditional sales contract, or similar instrument, upon presentation of such instrument to the county clerk of the county where such certificate of title was issued or, if issued by the department, to the department together with



the certificate of title and the fee prescribed by section 60-115, may have a notation of such lien made on the face of such certificate of title. The county clerk or the department shall enter the notation and the date thereof over the signature of such officer or deputy and the seal of office and shall also note such lien and the date thereof on the duplicate of same on file. If noted by a county clerk, he or she shall on that day notify the department which shall note the lien on its records. The county clerk or the department shall also indicate by appropriate notation and on such instrument itself the fact that such lien has been noted on the certificate of title.

The county clerk or the department, upon receipt of a lien instrument duly signed by the owner in the manner prescribed by law governing such lien instruments together with the fee prescribed for notation of lien, shall notify the first lienholder to deliver to the county clerk or the department, within fifteen days from the date of notice, the certificate of title to permit notation of such junior lien and, after such notation of lien, the county clerk or the department shall deliver the certificate of title to the first lienholder. The holder of a certificate of title who refuses to deliver a certificate of title to the county clerk or the department for the purpose of showing a junior lien on such certificate of title within fifteen days from the date when notified to do so shall be liable for damages to such junior lienholder for the amount of damages such junior lienholder suffered by reason of the holder of the certificate of title refusing to permit the showing of such lien on the certificate of title.

When such lien is discharged, the holder shall, within fifteen days after payment is received, note a cancellation of the lien on the face of the certificate of title over his, her, or its signature and deliver the certificate of title to the county clerk or the department which shall note the cancellation of the lien on the face of the certificate of title and on the records of such office. If delivered to a county clerk, he or she shall on that day notify the department which shall note the cancellation on its records. The county clerk or the department shall then return the certificate of title to the owner or as otherwise directed by the owner. The cancellation of lien shall be noted on the certificate of title without charge.

If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act, the designated county official shall make notations of all liens and cancellation of liens on motor vehicles and collect fees pursuant to section 60-115.

Sec. 10. That section 60-111, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-111. (1)(a) In the event of the transfer of ownership of a motor vehicle by operation of law as upon inheritance, devise, or bequest, order in bankruptcy, insolvency, replevin, or execution sale, (2) (b) whenever the engine of a motor vehicle is replaced by another engine, (3) (c) whenever a motor vehicle is sold to satisfy storage or repair charges, or (4) (d) whenever repossession is had upon default in performance of the terms of a chattel mortgage, trust receipt, conditional

sales contract, or other like agreement, the county clerk of the county in which the last certificate of title to such motor vehicle was issued or the Department of Motor Vehicles if the last certificate of title was issued by the department, upon the surrender of the prior certificate of title or the manufacturer's or importer's certificate, or when that is not possible, upon presentation of satisfactory proof of ownership and right of possession to such motor vehicle, and upon payment of the fee prescribed in section 60-115 and the presentation of an application for certificate of title, may issue to the applicant a certificate of title thereto. If the prior certificate of title issued for such motor vehicle provided for joint ownership with right of survivorship, a new certificate of title shall be issued to a subsequent purchaser upon the assignment of the prior certificate of title by the surviving owner and presentation of satisfactory proof of death of the deceased owner. Only an affidavit by the person or agent of the person to whom possession of such motor vehicle has so passed, setting forth facts entitling him or her to such possession and ownership, together with a copy of the journal entry, court order, or instrument upon which such claim of possession and ownership is founded shall be considered satisfactory proof of ownership and right of possession, except that if the applicant cannot produce such proof of ownership, he or she may submit to the department such evidence as he or she may have, and the department may thereupon, if it finds the evidence sufficient, issue the certificate of title or authorize the county clerk to issue a certificate of title, as the case may be. If from the records in the office of the county clerk or the department there appear to be any liens on such motor vehicle, such certificate of title shall contain a statement of such liens unless the application is accompanied by proper evidence of their satisfaction or extinction. If the county in which the last certificate of title to such motor vehicle was issued cannot be determined, the application for title shall be processed by the county clerk of the county where the court entering the journal entry or order is located or the county where the instrument was executed upon which such claim of possession and ownership is founded, as the case may be.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act:

(a) The designated county official may issue to the applicant a certificate of title upon surrender of the prior certificate of title or a manufacturer's certificate or, when that is not possible, upon presentation of satisfactory proof of ownership and right of possession;

(b) The department, if it finds the evidence of ownership sufficient, may authorize the designated county official to issue the certificate of title; and

(c) If the application is to be processed in the county where the court is located or the instrument was executed, the designated county official shall process the application.

Sec. 11. That section 60-112, Revised Statutes Supplement, 1992, be amended to read as follows:

60-112. (1) In the event of a lost or destroyed certificate of title, the owner of the motor vehicle or the holder of a lien on the motor vehicle shall apply, upon a form prescribed by the Department of Motor Vehicles, to the county clerk of the county where such certificate of title was issued or, if issued by the department, to the department for a certified copy of the certificate of title and shall pay the fee prescribed by section 60-115. The application shall be signed and sworn to by the person making the application or a person authorized to sign under subsection (5) of section 60-106. Thereupon the county clerk, with the approval of the department, or the department shall issue a certified copy of the certificate of title to the person entitled to receive the certificate of title under sections 60-102 to 60-117. If the county clerk's records of the title have been destroyed pursuant to section 60-107, the county clerk shall issue a duplicate certificate of title to the person entitled to receive the same upon such showing as the county clerk may deem sufficient. If the applicant cannot produce such proof of ownership, he or she may apply directly to the department and submit such evidence as he or she may have, and the department may, if it finds the evidence sufficient, authorize the county clerk to issue a duplicate certificate of title. The new purchaser shall be entitled to receive an original title upon presentation of the assigned duplicate copy of the certificate of title, properly assigned to the new purchaser, to the county clerk prescribed in subsection (2) of section 60-106. Any purchaser of such motor vehicle may at the time of purchase require the seller of the same to indemnify him or her and all subsequent purchasers of the motor vehicle against any loss which he, she, or they may suffer by reason of any claim presented upon the original certificate. In the event of the recovery of the original certificate of title by the owner, he or she shall forthwith surrender the same to the county clerk or the department for cancellation.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act:

(a) The department, if it finds the evidence of ownership sufficient, may authorize the designated county official to issue the certificate of title;

(b) If the record of title has been destroyed pursuant to section 60-107, the designated county official shall issue a duplicate certificate of title upon a showing the official deems sufficient; and

(c) A new purchaser referred to in subsection (1) of this section who would apply for a certificate of title in a county described in this subsection shall present the documents described in this section to the designated county official.

Sec. 12. That section 60-113, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-113. (1) Each owner of a motor vehicle and each person mentioned as owner in the last certificate of title, when the motor vehicle is dismantled, destroyed, or changed in such a manner that it loses its character as a motor vehicle or changed in such a manner that it is not

the motor vehicle described in the certificate of title, shall surrender his or her certificate of title to the county clerk of the county where such certificate of title was issued or, if issued by the department, to the department. If the certificate of title is surrendered to the county clerk, he or she shall, with the consent of any holders of any liens noted thereon, enter a cancellation upon his or her records and shall notify the department of such cancellation. If the certificate is surrendered to the department, it shall, with the consent of any holder of any lien noted thereon, enter a cancellation upon its records. Upon cancellation of a certificate of title in the manner prescribed by this section, the county clerk and the department may cancel and destroy all certificates and all memorandum certificates in that chain of title.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act, the designated county official may enter a cancellation upon his or her records of any title surrendered when the motor vehicle is dismantled, destroyed, or changed in such a manner that it loses its character as a motor vehicle or changed in such a manner that it is not the motor vehicle described in the certificate of title.

Sec. 13. That section 60-115, Revised Statutes Supplement, 1992, be amended to read as follows:

60-115. (1) The county clerks or the Department of Motor Vehicles shall charge a fee of ten dollars for each replacement or duplicate copy of a certificate of title, and the duplicate copy issued shall show only those unreleased liens of record. A fee of four dollars shall be charged for refiling a certificate of title pursuant to section 60-107.01. Such fees shall be retained by the county or the department. In addition to the foregoing fees, the county clerks or the department shall charge a fee of six dollars for each certificate of title and a fee of three dollars for each notation of any lien on a certificate of title. The county clerks shall retain for the county three dollars and twenty-five cents of the six dollars charged for each certificate of title and two dollars for each notation of lien. Two dollars charged for the certificate of title and the remaining one dollar charged for notation of any lien on a certificate of title shall be remitted to the State Treasurer for credit to the General Fund. Twenty cents of the fee for a certificate of title shall be remitted to the State Treasurer for credit to a fund to be administered by the Consumer Protection Division of the Attorney General's office at the direction of the Attorney General for the purposes of the investigation and prosecution of (†) (a) odometer and motor vehicle fraud and (2) (b) motor vehicle licensing violations, which may be referred by the Nebraska Motor Vehicle Industry Licensing Board. Forty-five cents of the fee charged for the certificate of title shall be remitted to the State Treasurer for credit to the Nebraska State Patrol Cash Fund. The remaining ten cents of the fee charged for the certificate of title shall be remitted to the State Treasurer for credit to the Nebraska Motor Vehicle Industry Licensing Fund for the purpose of conducting preliminary investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud. The county clerks shall remit all funds

due the State Treasurer under sections 60-102 to 60-117 monthly and not later than the fifth day of the month following the collection thereof. The county clerks shall remit fees not due the State of Nebraska to their respective county treasurers who shall credit such fees so remitted to the county general fund. All fees received by the department pursuant to this section shall be deposited in the Interstate Registration Operations Cash Fund.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act, the designated county official shall charge, retain, and remit the fees prescribed in this section.

Sec. 14. That section 60-119, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-119. (1) The Nebraska State Patrol Cash Fund shall be used to defray the expenses of training personnel in title document examination, vehicle identification, and fraud and theft investigation and to defray the patrol's expenses arising pursuant to sections 60-118 to 60-127 including those incurred for printing and distribution of forms, personal services, hearings, and similar administrative functions. Personnel may include, but shall not be limited to, county clerks, investigative personnel of the Nebraska Motor Vehicle Industry Licensing Board, and peace officers mentioned in section 39-6,192. ~~Such~~ The training program shall be administered by the patrol. ~~The patrol's responsibility for providing the training shall begin July 1, 1986.~~ The patrol may utilize the Nebraska Law Enforcement Training Center to accomplish the training requirements of sections 60-118 to 60-127. The superintendent may make expenditures from the fund necessary to implement such training.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act, personnel shall also include the designated county officials of such counties.

Sec. 15. That section 60-122, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-122. (1) The sheriff may designate an employee of his or her office, any individual who is a peace officer; as listed in section 39-6,192, or, by agreement, a county clerk to assist in accomplishing inspections. Upon designation the person shall request approval for training from the superintendent. Any person requesting approval for training shall submit a written application to the patrol. Such application shall include the following information: (1) (a) The name and address of the applicant; (2) (b) the name and address of the agency employing the applicant and the name of the agency head; and (3) (c) such biographical information as the superintendent may require to facilitate the designation authorized by this section.

(2) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act, the designated county official may, by agreement,

assist in accomplishing inspections.

Sec. 16. That section 60-302, Revised Statutes Supplement, 1992, be amended to read as follows:

60-302. (1) No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless such vehicle is registered in accordance with Chapter 60, article 3. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the vehicle has tax situs as defined in section 77-1240. The application shall be a copy of a certificate of title or, in the case of a renewal of a registration, the application shall be the previous registration period's certificate. A salvage certificate of title as defined in section 60-129 and a nontransferable certificate of title provided for in section 60-131 shall not be valid for registration purposes.

(2) All applications for registration of motor vehicles shall be accompanied by proof of financial responsibility. Proof of financial responsibility shall be evidenced by a copy of proof of financial responsibility filed pursuant to subdivision (2), (3), or (4) of section 60-528 bearing the seal of the Department of Motor Vehicles or by a certificate or policy of insurance. Such certificate or policy of insurance shall be written by an insurance carrier duly authorized to do business in this state and shall certify that there is in effect a motor vehicle liability policy for the benefit of the person required to furnish proof of financial responsibility. Such certificate or policy shall give the effective dates of such motor vehicle liability policy, which dates shall be evidence that the coverage is in effect on and following the date of registration, and shall designate, by explicit description or by appropriate reference, all motor vehicles covered thereby.

(3) Any nonresident owner, who desires to register a vehicle or vehicles in this state, shall register in the county where the vehicle is domiciled or where the owner conducts a bona fide business.

(4) Each new application shall contain, in addition to such other information as may be required by the department, the name and post office address of the applicant and a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by Chapter 60, article 3. With such application and proof of financial responsibility, the applicant shall pay the proper registration fee as provided in sections 60-305.08 to 60-339 and shall state whether the vehicle is propelled by electricity, motor vehicle fuel as defined in section 66-482, or special fuel as defined in section 66-602, and if special fuel, the type of fuel. The form shall also contain a notice that bulk special or diesel fuel purchasers may be subject to federal excise tax liability. The department shall prescribe a form, containing such notice, for supplying the information for vehicles to be registered. The county assessor shall include the form in each mailing made pursuant to section 77-1240.

(5) The county treasurer or his or her agent shall collect, in addition to other registration fees, the sum of one dollar and fifty cents for

each and every certificate issued, which fee shall be remitted by the county treasurer to the State Treasurer for credit to the State Recreation Road Fund.

(6) If a county board consolidates services under the office of a designated county official other than the county treasurer pursuant to section 1 of this act, the powers and duties of the county treasurer relating to registration under sections 60-301 to 60-347 shall be performed by the designated county official.

Sec. 17. That section 60-302.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-302.01. The county treasurer or designated county official as provided in section 60-302 may appoint an agent to issue registration certificates and to accept the payment of taxes as provided in section 60-302, upon approval of the county board. The agent shall furnish a bond in such amount and upon such conditions as determined by the county board.

Sec. 18. That section 60-302.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-302.02. No motor vehicle may be registered in the State of Nebraska when there is an outstanding warrant for the arrest of the owner thereof issued out of any court located within this state and such warrant arises out of an alleged violation of a state statute or municipal ordinance involving the use of a motor vehicle. Each court in the state shall, on or before the fifth day of each month, submit to the county treasurer or designated county official as provided in section 60-302 of the county wherein in which the court is located an alphabetized list of all persons against whom such warrants exist for the preceding month.

Sec. 19. That section 60-302.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-302.04. The county and the county treasurer or designated county official as provided in section 60-302 and his or her employees or agents shall be exempt from all civil liability when carrying out the provisions of section 60-302.

Sec. 20. That section 60-303, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-303. In registering motor vehicles, the county treasurer or designated county official as provided in section 60-302 shall neither receive nor accept such application nor registration fee nor issue any registration certificate for any motor vehicle; unless the applicant ~~shall~~ first ~~exhibit~~ exhibits proof by tax receipt or otherwise that he or she has paid all personal taxes upon such motor vehicle or, if applicable, has furnished proof of payment, in the form prescribed by the Director of Motor Vehicles as directed by the United States Secretary of the Treasury, of the federal heavy vehicle use tax imposed by the Internal Revenue Code, 26 U.S.C. 4481.

Sec. 21. That section 60-305.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-305.04. A nonresident may, if he or she applies within

ninety days from his or her original registration date and surrenders the registration certificate and license plates which were assigned to him or her, receive from the county treasurer or designated county official as provided in section 60-302, or the Department of Motor Vehicles if registration was pursuant to section 60-305.09, a refund in the amount of fifty percent of the original license fee, except that no refunds shall be made on any license surrendered after the ninth month of the registration period for which the vehicle was registered.

Sec. 22. That section 60-305.08, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-305.08. Applications for such permit shall be made to the county treasurer or designated county official as provided in section 60-302 of the county where such vehicle was purchased or acquired. Upon receipt of such application and payment of the fee of five dollars, the county treasurer or designated county official shall issue to such applicant a temporary permit, in the form of a metal plate, which shall be devised by the Director of Motor Vehicles, and evidenced by the official certificate of the county treasurer or designated county official, which certificate shall state the name of the owner and operator of the vehicle so licensed, the description of such vehicle, the place in Nebraska where such vehicle was purchased or otherwise acquired, the place where delivery is to be made, and the time, not to exceed thirty days from date of purchase or acquisition of the vehicle, during which time such permit shall be valid.

Sec. 23. That section 60-311.12, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-311.12. Application for personalized prestige license plates shall be made to the Department of Motor Vehicles. The department shall make available through each county treasurer or designated county official as provided in section 60-302 forms to be used for such applications. Each initial application shall be accompanied by a fee of seventy-five dollars. Each application for renewal of a license number previously approved and issued shall be accompanied by a fee of thirty-five dollars. All such fees shall be transmitted to the State Treasurer for deposit in the General Fund.

Sec. 24. That section 60-311.13, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-311.13. When the Department of Motor Vehicles approves an application for personalized prestige license plates, it shall notify the applicant and deliver the plates to the county treasurer or designated county official as provided in section 60-302 of the county in which the vehicle is to be registered. The county treasurer or designated county official shall deliver such plates to the applicant, in lieu of regular number plates, when the applicant complies with the other provisions of law for registration of the vehicle.

Sec. 25. That section 60-312, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-312. The county treasurer or designated county official as provided in section 60-302 shall furnish each applicant for registration



and on each renewal of registration, a certificate of registration which shall contain upon the face thereof the following data: The name of the registered owner of the motor vehicle, his or her post office address, a description of the vehicle as set forth in the application for registration, and the type of fuel used to propel the motor vehicle, whether electricity, motor vehicle fuel, or special fuel and, if special fuel, the type of fuel. It shall have and contain the identical registration number denoted on the number plate, in connection with which such certificate shall be issued. It shall be valid only for the registration period for which it is issued.

Sec. 26. That section 60-315, Revised Statutes Supplement, 1992, be amended to read as follows:

60-315. (1)(a) Upon transfer of ownership of any motor vehicle or cabin trailer as defined in section 60-301, (b) in case of loss of possession because of fire, theft, dismantlement, or junking, (c) when a salvage certificate of title is issued, (d) whenever a type or class of motor vehicle previously registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees and taxes, or (e) in case of a change in the tax situs of a motor vehicle to a location outside of this state, the registration shall expire and the registered owner may, by returning the registration certificate, the number plates, and, when appropriate, the renewal tabs and by either making affidavit to the county treasurer or designated county official as provided in section 60-302 of the occurrence of an event described in subdivisions (a) through (d) of this subsection or, in the case of a change in tax situs, displaying to the county treasurer or designated county official the registration certificate of such other state as evidence of a change in tax situs, receive a refund of that part of the unused fees on passenger vehicles, trucks, and cabin trailers based on the number of unexpired months remaining in the registration period from the date of the event, except that when such date falls within the same calendar month in which the vehicle or trailer is acquired, no refund shall be allowed for such month. The registered owner shall make a claim for credit or refund of the unused fees within sixty days from the date of the event or shall be deemed to have forfeited his or her right to such refund. For purposes of this subsection, the date of the event shall be, in the case of a transfer or loss, the date of the transfer or loss, in the case of a change in the tax situs, the date of registration in another state, in the case of a legislative act, the effective date of the act, and in the case of a court decision, the date the decision is rendered. Application for registration or for reassignment of number plates and, when appropriate, renewal tabs to another motor vehicle or cabin trailer shall be made within thirty days of the date of purchase.

(2) Whenever the registered owner files an application with the county treasurer or designated county official showing that a motor vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate, the number plates, and, when appropriate, the renewal tabs or, in the case of the unavailability of such certificate or certificates, number plates, or tabs,

then by making an affidavit to the county treasurer or designated county official of such disablement and removal from service, receive a credit for a portion of the registration fee from the fee deposited with the State Treasurer at the time of registration based upon the number of unexpired months remaining in the registration year. When the owner registers a replacement vehicle at the time of filing such affidavit, the credit may be immediately applied against the registration fee for the replacement vehicle. When no such replacement vehicle is so registered, the county treasurer or designated county official shall forward the application and affidavit, if any, to the State Treasurer who shall determine the amount, if any, of the allowable credit and furnish a certificate therefor to the owner. When such motor vehicle is removed from service within the same month in which it was registered, no credit shall be allowed for such month. Such credit may be applied against registration fees for new or replacement vehicles incurred within one year after cancellation of registration of the motor vehicle for which the credit was allowed. When any such vehicle is reregistered within the same registration year in which its registration has been canceled, the fee shall be that portion of the registration fee for the remainder of the registration year.

Sec. 27. That section 60-315.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-315.01. The owner of a vehicle bearing personalized prestige plates may make application to the county treasurer or designated county official as provided in section 60-302 to have such plates transferred to a motor vehicle other than the vehicle for which such plates were originally purchased (1) if such vehicle is owned and registered by the owner of the prestige plates and (2) if the license plates from the vehicle on which the prestige plates are to be placed are placed on the vehicle from which the prestige plates are taken. Plates may only be transferred from a commercial truck to a commercial truck or from a passenger vehicle to a passenger vehicle.

Application for such transfer shall be accompanied by a fee of three dollars.

Sec. 28. That section 60-318, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-318. All fees for the registration of vehicles, unless otherwise expressly provided, shall be paid to the county treasurer or designated county official as provided in section 60-302 of the county in which the vehicle has tax situs as defined in section 77-1240. If registered pursuant to section 60-305.09, all fees shall be paid to the Department of Motor Vehicles.

Sec. 29. That section 60-319, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-319. The county treasurer or designated county official as provided in section 60-302 shall issue a combined certificate and receipt for all fees received for the registration of vehicles to the applicant for registration; and forward a copy of the combined application and receipt to the Department of Motor Vehicles. Each county treasurer or

designated county official shall make a report to the department of the number of original registrations of vehicles registered in the rural areas of the county; and of the number of original registrations of vehicles registered in each incorporated city and village in the county during each month, on or before the twenty-fifth day of the succeeding month. The department shall prescribe the form of such report. When any county treasurer or designated county official fails to file such report, the department shall notify the county board of commissioners or supervisors of such county and the Director of Administrative Services; who shall immediately suspend any payments to such county for highway purposes until the required reports are submitted.

Sec. 30. That section 60-320, Revised Statutes Supplement, 1992, be amended to read as follows:

60-320. (1) Each licensed motor vehicle dealer or trailer dealer as defined in section 60-1401.02 doing business in this state, in lieu of the registering of each motor vehicle or trailer which such dealer owns of a type otherwise required to be registered, or any employee of such dealer may (a) operate or move the same upon the streets and highways of this state solely for purposes of transporting, testing, demonstrating, or use in the ordinary course and conduct of his or her business as a motor vehicle or trailer dealer, including the personal or private use of such dealer and the personal or private use of any bona fide employee licensed pursuant to Chapter 60, article 14, or for transporting industrial equipment held by the licensee for purposes of demonstration, sale, rental, or delivery or (b) sell the same without registering each such motor vehicle or trailer upon the condition that any such vehicle display thereon, in the manner prescribed in section 60-323, dealer number plates as provided for in subsection (3) of this section. Each licensed manufacturer as defined in section 60-1401.02 which actually manufactures or assembles motor vehicles, motorcycles, or trailers within this state, in lieu of the registering of each motor vehicle or trailer which such manufacturer owns of a type otherwise required to be registered, or any employee of such manufacturer may operate or move the same upon the streets and highways of this state solely for purposes of transporting, testing, demonstrating to prospective customers, or use in the ordinary course and conduct of business as a motor vehicle, motorcycle, or trailer manufacturer, upon the condition that any such vehicle display thereon, in the manner prescribed in section 60-323, dealer number plates as provided for in subsection (3) of this section. In no event shall such plates be used on motor vehicles or trailers hauling other than automotive or trailer equipment, complete motor vehicles, semitrailers, or trailers which are inventory of such licensed dealer or manufacturer unless there is issued by the Department of Motor Vehicles a special permit specifying the hauling of other products.

(2) Motor vehicles or trailers owned by such dealer and bearing such dealer number plates may be driven upon the streets and highways for demonstration purposes by any prospective buyer thereof for a period of forty-eight hours. Motor vehicles or trailers owned and held for sale by such dealer and bearing such dealer number plates may be

driven upon the streets and highways for a period of forty-eight hours as service loaner vehicles by customers having their vehicles repaired by the dealer. Upon delivery of such motor vehicle or trailer to such prospective buyer for demonstration purposes or to a service customer, the dealer shall deliver to the prospective buyer or service customer a card or certificate giving the name and address of the dealer, the name and address of the prospective buyer or service customer, and the date and hour of such delivery and the products to be hauled, if any, under a special permit. The special permit and card or certificate shall be in such form as shall be prescribed by the Department of Motor Vehicles and shall be carried by such prospective buyer or service customer while driving such motor vehicle or pulling such trailer. The Department of Motor Vehicles shall make a charge of ten dollars for each special permit issued hereunder. A finance company as defined in section 60-1401.02 which is licensed to do business in this state may, in lieu of registering each motor vehicle or trailer repossessed, upon the payment of a fee of ten dollars, make an application to the Department of Motor Vehicles for a repossession certificate and one repossession plate. Additional certificates and repossession plates may be procured for a fee of ten dollars each. Such repossession plates may be used only for moving motor vehicles or trailers on the streets and highways for the purpose of repossession, demonstration, and disposal of such motor vehicles or trailers repossessed. Such repossession plates shall be of the same size and material as the normal motor vehicle license plates and shall be prefixed with a large letter R and be serially numbered from 1 to distinguish them from each other. Such plates shall be displayed only on the rear of a repossessed motor vehicle or trailer. The certificate shall be displayed on demand for any motor vehicle or trailer being operated on a repossession plate. A finance company shall be entitled to a dealer number plate only in the event such company has qualified as a motor vehicle dealer under Chapter 60, article 14.

(3)(a) Any licensed dealer or manufacturer described in subsection (1) of this section may, upon payment of a fee of thirty dollars, make an application, on a form approved by the Nebraska Motor Vehicle Industry Licensing Board, to the county treasurer or designated county official as provided in section 60-302 of the county in which his or her place of business is located for a certificate and one dealer number plate for the type of vehicle the dealer has been authorized by the Nebraska Motor Vehicle Industry Licensing Board to sell and demonstrate. One additional dealer number plate may be procured for the type of vehicle the dealer has sold during the last previous period of October 1 through September 30 for each twenty vehicles sold at retail during such period or one additional dealer number plate for each thirty vehicles sold at wholesale during such period, but not to exceed a total of five additional dealer number plates in the case of vehicles sold at wholesale, or, in the case of a manufacturer, for each ten vehicles actually manufactured or assembled within the state within the last previous period of October 1 through September 30 for a fee of fifteen dollars each. However, when an

applicant applies for a license, the Nebraska Motor Vehicle Industry Licensing Board may authorize the county treasurer or designated county official to issue additional dealer number plates when the dealer or manufacturer furnishes satisfactory proof for a need of additional dealer number plates because of special condition or hardship. In the case of unauthorized use of dealer plates by any licensed dealer, the Nebraska Motor Vehicle Industry Licensing Board is empowered to hold a hearing and after such hearing may determine that such dealer is not qualified for continued usage of such dealer plates for a set period not to exceed one year. Such additional dealer number plates shall, in addition to all other numbers and letters required by section 60-311.02, bear such mark or number as will distinguish such plates one from another.

(b) Subject to all the provisions of law relating to motor vehicles and trailers not inconsistent with this section, any person, firm, or corporation holding a dealer's license issued pursuant to the laws of this state who is regularly engaged within this state in the business of buying and selling motor vehicles and trailers, who regularly maintains within this state an established place of business, and who desires to effect delivery of any motor vehicle or trailer bought or sold by him or her from the point where purchased or sold to points within or outside this state may, solely for the purpose of such delivery by himself or herself, agent, or bona fide purchaser, drive such motor vehicle or pull such trailer on the highways of this state without charge or registration of such vehicle or trailer. There shall be displayed on the front and rear windows of such motor vehicle, except a motorcycle, and displayed on the front and rear of each such trailer a decal on which shall be plainly printed in black letters not less than two inches high the words In Transit. One In Transit decal shall be displayed on a motorcycle, which decal may be one-half the size required for other motor vehicles. Such decals shall include a registration number, which registration number shall be different for each decal or pair of decals issued, and the form of such decal and the numbering system shall be as prescribed by the Department of Motor Vehicles. Each dealer issuing such decals shall keep a record of the registration number of each decal or pair of decals on the invoice of such sale. Such transit decal shall allow such owner to operate the motor vehicle or pull such trailer for a period of thirty days in order to effect proper registration of the new or used motor vehicle or trailer. When any person, firm, or corporation has had a motor vehicle or trailer previously registered and license plates assigned to such person, firm, or corporation, such owner may operate the motor vehicle or pull such trailer for a period of thirty days in order to effect transfer of plates to the new or used motor vehicle or trailer. Upon demand of proper authorities, there shall be presented by the person in charge of such motor vehicle or trailer, for examination, a duly executed bill of sale therefor, a certificate of title, or other satisfactory evidence of the right of possession by such person of such motor vehicle or trailer.

(4) Any transporter doing business in this state may, in lieu of registering each motor vehicle or trailer which such transporter is transporting, upon payment of a fee of ten dollars, make an application to

the Department of Motor Vehicles for a transporter's certificate and one transporter number plate. Additional certificates and plates may be procured for a fee of ten dollars each. Such transporter number plates may be the same size as plates issued for motorcycles, shall bear thereon a mark to distinguish them as transporter plates, and shall be serially numbered so as to distinguish them from each other. Such plates may only be displayed upon the front of a driven vehicle of a lawful combination or upon the front of a motor vehicle driven singly or upon the rear of a trailer being pulled. The certificate shall be issued in duplicate. The original thereof shall be kept on file by the transporter, and the duplicate shall be displayed upon demand by the driver of any vehicle or trailer being transported. A transporter plate or certificate may not be displayed upon a work or service vehicle, except that when a properly registered truck or tractor being a work or service vehicle is in the process of towing or drawing a trailer or semitrailer, including a cabin trailer, which itself is being delivered by the transporter, then the registered truck or tractor shall also display a transporter plate upon the front thereof. The applicant for a transporter plate shall keep for three years a record of each vehicle transported by him or her hereunder, and such record shall be available to the department for inspection. Each applicant hereunder shall file proof of his or her status as a bona fide transporter.

(5) Any boat dealer when transporting a boat which is part of the inventory of the boat dealer on a trailer required to be registered may annually, in lieu of registration of the trailer and upon application to the Department of Motor Vehicles and payment of a fee of ten dollars, obtain a certificate and a number plate. The plate may be displayed on any trailer owned by the boat dealer when the trailer is transporting such a boat. The number plate shall be of a type designed by the department and so numbered as to distinguish one plate from another.

For purposes of this subsection, boat dealer shall mean a person engaged in the business of buying, selling, or exchanging boats at retail who has a principal place of business for such purposes in this state.

(6) It shall be the duty of all law enforcement officers to arrest and prosecute all violators of the provisions of subsection (1), (2), (3), (4), or (5) of this section and see that they are properly prosecuted according to law. Any person, firm, or corporation, including any motor vehicle, trailer, or boat dealer or manufacturer, who fails to comply with such provisions shall be deemed guilty of a Class V misdemeanor and, in addition thereto, shall pay the county treasurer or designated county official any and all motor vehicle and trailer taxes, registration fees, or certification fees due had the motor vehicle or trailer been properly registered or certified according to law.

When any motor vehicle or trailer dealer's or manufacturer's license has been revoked or otherwise terminated, it shall be the duty of such dealer or manufacturer to immediately surrender to the Department of Motor Vehicles or to the Nebraska Motor Vehicle Industry Licensing Board any dealer number plates issued to him or her for the current year. Failure of such dealer or manufacturer to

immediately surrender such dealer license plates to the department upon demand by the department shall be unlawful.

(7) Any motor vehicle or trailer owned by a dealer and bearing other than dealer number plates as provided in this section shall be conclusively presumed not to be a part of the dealer's inventory and not for demonstration or sale and therefor not eligible for any exemption from taxation applicable to vehicles with dealer plates.

Sec. 31. That section 60-324, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-324. All letters, numbers, printing, writing, and other identification marks upon such plates and certificate shall be kept clear and distinct and free from grease, dust, or other blurring matter, so that they shall be plainly visible at all times during daylight and under artificial light in the nighttime. ~~In case any such~~ If a plate or certificate of registration ~~shall be~~ is lost or mutilated; or ~~shall have~~ has become illegible, the person to whom such plate and certificate ~~shall have~~ has been furnished shall immediately apply to the county treasurer or designated county official as provided in section 60-302 for a duplicate certificate or for new license plates, accompanying his or her application with a fee of one dollar for a duplicate certificate and a fee of two dollars and fifty cents for a duplicate or replacement license plate.

Sec. 32. That section 60-326.01, Revised Statutes Supplement, 1992, be amended to read as follows:

60-326.01. The various county treasurers or designated county officials as provided in section 60-302 shall act as agents for the Department of Motor Vehicles in the collection of all motor vehicle registration fees. While acting as such agents, the county treasurers or designated county officials shall in addition to the registration fees collect and retain for the county one dollar for each registration of a motor vehicle of a resident of the State of Nebraska and five dollars for each registration of a motor vehicle of a nonresident from the funds collected for the registration issued. Such additional fees collected for the county shall be accounted for as other fees passing through their hands. The county treasurers or designated county officials shall transmit all registration fees collected by them to the State Treasurer for deposit in the Highway Trust Fund except as provided in section 60-302. The Legislature finds that the cost of registering vehicles which belong to nonresidents has increased and therefor the additional fee collected from nonresidents should be raised to compensate for the increase.

Sec. 33. That section 60-329, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-329. For each passenger car having a seating capacity of ten persons or less and used for hire, the registration fee shall be six dollars plus an additional four dollars for every person such car is equipped to carry in addition to the driver. For every passenger motor vehicle of ten-passenger capacity or less and not used for hire, the registration fee shall be fifteen dollars. For buses used exclusively to carry children to and from school, and other school activities, the registration

fee shall be ten dollars. For motor vehicles equipped to carry more than ten persons for hire, the fee shall be based on the weight of such vehicle. To ascertain the weight, the unladen weight in pounds shall be used. There shall be added to such weight in pounds the number of persons such vehicle is equipped to carry times two hundred, the sum thereof being the weight of such vehicle for license purposes. The unladen weight shall be ascertained by scale weighing of the vehicle fully equipped and as used upon the highways under the supervision of a member of the Nebraska State Patrol or a carrier enforcement officer and certified by such patrol member or carrier enforcement officer to the Department of Motor Vehicles or county treasurer or designated county official as provided in section 60-302. The fee therefor shall be as follows:

(1) If such vehicle weighs thirty-two thousand pounds and less than thirty-four thousand pounds, it shall be licensed as a twelve-ton truck as provided in section 60-331 and pay the same fee as therein provided;

(2) If such vehicle weighs thirty thousand pounds and less than thirty-two thousand pounds, it shall be licensed as an eleven-ton truck as provided in section 60-331 and pay the same fee as therein provided;

(3) If such vehicle weighs twenty-eight thousand pounds and less than thirty thousand pounds, it shall be licensed as a ten-ton truck as provided in section 60-331 and pay the same fee as therein provided;

(4) If such vehicle weighs twenty-two thousand pounds and less than twenty-eight thousand pounds, it shall be licensed as a nine-ton truck as provided in section 60-331 and pay the same fee as therein provided;

(5) If such vehicle weighs sixteen thousand pounds and less than twenty-two thousand pounds, it shall be licensed as an eight-ton truck as provided in section 60-331 and pay the same fee as therein provided; and

(6) If such vehicle weighs less than sixteen thousand pounds, it shall be licensed as a five-ton truck as provided in section 60-331 and pay the same fee as therein provided, except that upon registration of motor vehicles equipped to carry ten passengers or more and engaged entirely in the transportation of passengers for hire within municipalities or in and within a radius of five miles thereof the fee shall be seventy-five dollars, and for vehicles equipped to carry more than ten passengers and not for hire the registration fee shall be thirty dollars. For passenger cars leased for hire when no driver or chauffeur is furnished by the lessor as part of the consideration paid for by the lessee, incident to the operation of the leased motor vehicle, the fee shall be fifteen dollars. Registration which is in the name of one spouse may be transferred to the other spouse for a fee of one dollar and fifty cents. So long as one registered name on a registration of a noncommercial vehicle remains the same, other names may be deleted therefrom or new names added thereto for a fee of one dollar and fifty cents.



Sec. 34. That section 60-331, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-331. The registration fee on commercial trucks, except those trucks registered under section 60-305.09, shall be based upon the gross vehicle weight, not to exceed the maximum authorized by section 39-6,180. Gross vehicle weight shall mean the sum of the empty weights of a truck or truck-tractor and the empty weights of any trailer, semitrailer, or combination thereof with which it is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time. The registration fee on commercial truck-tractors shall be based on the gross vehicle weight on such truck-tractors plus the gross vehicle weight of any semitrailer, trailer, or combination thereof; connected therewith, ~~except~~; ~~PROVIDED~~; that for the purpose of determining the registration fee, the gross weight of a truck or truck-tractor towing or hauling a disabled or wrecked motor vehicle properly registered for use on the highways shall be only the gross weight of the towing truck or truck-tractor fully equipped and not including the weight of the motor vehicle being towed or hauled.

The registration fee on such commercial trucks and truck-tractors shall be at the following rates: For a gross weight of three tons or less, eighteen dollars; for a gross weight exceeding three tons and not exceeding four tons, twenty-five dollars; for a gross weight exceeding four tons and not exceeding five tons, thirty-five dollars; for a gross weight exceeding five tons and not exceeding six tons, sixty dollars; for a gross weight exceeding six tons but not exceeding seven tons, eighty-five dollars; for a gross weight in excess of seven tons, the fee shall be that for a truck having a gross weight of seven tons and in addition thereto, twenty-five dollars for each ton of gross weight over seven tons, ~~except that~~;

(1) ~~The~~; ~~PROVIDED~~, ~~that the~~ fee for thirty-six tons shall be eight hundred ten dollars which shall permit a gross weight of seventy-three thousand two hundred eighty pounds which weight shall be inclusive of the tolerance permitted in section 39-6,182;

(2) ~~For~~; ~~PROVIDED FURTHER~~, ~~that for~~ fractional tons in excess of the twenty percent or the tolerance of one thousand pounds, as provided in section 39-6,182, the fee shall be computed on the basis of the next higher bracket;

(3) ~~The~~; ~~PROVIDED FURTHER~~, ~~that the~~ fees provided by this section shall be reduced ten percent for vehicles used exclusively for the transportation of livestock, poultry, unprocessed milk, grain, sugar beets, potatoes, and hay; ~~and~~

(4) ~~Fees~~; ~~AND PROVIDED FURTHER~~, fees for trucks with a gross weight in excess of thirty-six tons shall be increased by twenty percent for all such trucks operated on any road or highway not a part of the National System of Interstate and Defense Highways.

Such fee may be paid one-half at the time of registration and one-half on the first day of the seventh month of the registration period when the license fee exceeds two hundred ten dollars. When the second half is paid, the county treasurer or designated county official as

provided in section 60-302 shall furnish a certificate and plates furnished by the Department of Motor Vehicles which shall be displayed on such truck or truck-tractor in the manner provided by law. In addition to the registration fee the department shall collect a sufficient fee to cover the cost of issuing the certificate and plates.

If such second half is not paid within thirty days following the first day of the seventh month, the registration of such truck or truck-tractor shall be canceled and the registration certificate and number plates shall be returned to the county treasurer or designated county official. Any person who ~~shall fail~~ fails to return such registration certificate and number plate when required to do so shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished as provided in section 60-331.02.

Sec. 35. That section 60-331.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-331.01. No owner of a commercial vehicle shall be permitted to increase the gross weight for which such vehicle is registered except at the office of the county treasurer or designated county official as provided in section 60-302 in the county where such vehicle is currently registered unless the need for such increase occurs when such vehicle is more than one hundred miles from the county seat of such county, unless authorized to do so by the Nebraska State Patrol or authorized state scale examiner as an emergency.

The county treasurer or designated county official issuing such certificate for increase of gross weight ~~must shall~~, on the date of increase, notify the county treasurer or designated county official in the county where the vehicle is currently registered of the increase made, describing the motor vehicle and license number and by whom authorized.

Sec. 36. That section 60-331.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-331.04. Special permits may be furnished by the Department of Motor Vehicles and issued by the county treasurer or designated county official as provided in section 60-302 for truck-tractor and semitrailer combinations of farmers or ranchers used wholly and exclusively to carry their own supplies, farm equipment, and household goods to or from the owner's farm or ranch or used by the farmer or rancher to carry his or her own agricultural products, livestock, and produce to or from storage or market. Such special permits shall be valid for periods of thirty days and shall be carried in the cab of the truck-tractor. The fee for such permit shall be equivalent to one-twelfth of the regular commercial registration fee as determined by gross vehicle weight as defined in section 60-331, but the fee shall be no less than twenty-five dollars, and size limitations as defined in sections 39-6,177 to 39-6,180. Such fee shall be collected and distributed in the same manner as other motor vehicle fees.

Sec. 37. That section 60-339, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-339. Upon application to register any motor vehicle, no

registration fee shall be required to be paid thereon for any previous registration period during which such motor vehicle was not at any time used or driven upon any public highway within this state, and the person desiring to register such motor vehicle without payment of fees for previous registration periods shall file with the county treasurer his or designated county official as provided in section 60-302 an affidavit showing where, when, and for how long such motor vehicle was stored; and that the same was not used in this state during such registration period or periods, and upon receipt thereof the county treasurer or designated county official shall issue a registration certificate.

Sec. 38. That section 60-345, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-345. For the registration of well-boring apparatus and well-servicing equipment, the registration fee shall be one-twelfth of the regular commercial registration fee as determined by gross weight as defined in section 60-331. Such fee shall be collected and distributed in the same manner as other motor vehicle fees.

For purposes of this section, (1) well-boring apparatus shall mean trucks, truck-tractors, or combinations of trucks or truck-tractors and trailers or semitrailers which are not for hire and are used exclusively to travel to and from the well site including (a) the well rig truck, (b) the boom truck, (c) the water tank truck, and (d) such other vehicles as are used exclusively for transporting well-boring apparatus to and from the well site including the drill stem, casing, drilling mud, pumps and related equipment, and well-site excavating machinery or equipment and (2) well-servicing equipment shall mean equipment used for the (a) care and replacement of down-hole production equipment and (b) restimulation of a well.

Well-boring apparatus and well-servicing equipment shall carry on their license plates, in addition to the registration number, the designation of special equipment. Applications for such license plates shall be made to the county treasurer or designated county official as provided in section 60-302.

Sec. 39. That section 60-528, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-528. Proof of financial responsibility shall be furnished for each motor vehicle registered by any person required to give such proof by filing:

- (1) A certificate of insurance as provided in section 60-529 or 60-531;
- (2) A bond as provided in sections 60-547 and 60-548;
- (3) A certificate of deposit of money or securities as provided in section 60-549; or
- (4) A certificate of self-insurance as provided in sections 60-562 to 60-564.

The department shall issue a copy of any filing described in subdivision (2), (3), or (4) of this section with the department's seal affixed to any person providing such proof as a requirement of registration of a

motor vehicle pursuant to section 60-302, and such copy with seal affixed shall be accepted by the county treasurers or designated county officials as provided in section 60-302 as proof of financial responsibility.

Sec. 40. That section 60-1803, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1803. Every owner of a camper unit shall make application for a permit to the county treasurer or designated county official as provided in section 60-302 of the county in which such owner resides or is domiciled or conducts a bona fide business, † or; if such owner is not a resident of this state, such application shall be made to the county treasurer or designated county official of the county in which such owner actually lives or conducts a bona fide business, except as otherwise expressly provided. Any person, firm, association, or corporation who is neither a resident of this state nor domiciled herein, but who desires to obtain a permit for a camper unit owned by such person, firm, or association, or corporation, may register the same in any county of this state. The application shall contain a statement of the name, post office address, and place of residence of the applicant, a description of the camper unit, including the name of the maker, the number, if any, affixed or assigned thereto by the manufacturer, the weight, width, and length of the vehicle, the year, the model, and the trade name or other designation given thereto by the manufacturer, if any. Camper unit permits required by sections 60-1801 to 60-1808 shall be issued by the county treasurer or designated county official in the same manner as motor vehicle licenses; as provided in sections 60-301 to 60-344, except as otherwise herein expressly provided. Every applicant for permit, at the time of making such application, shall exhibit to the county treasurer or designated county official evidence of ownership of such camper unit. Contemporaneously with such application, the applicant shall pay a permit fee in the amount of two dollars; which shall be distributed in the same manner as all other motor vehicle license fees. Upon proper application being made and the payment of the permit fee and the tax provided in section 60-1806, the applicant shall be issued a permit.

Sec. 41. That section 60-2003, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-2003. (1) Application for registration shall be made to the county treasurer in such form as the director ~~shall prescribe;~~ prescribes and shall state the name and address of the applicant, state a description of the snowmobile, including color, manufacturer, and identification number, and be signed by at least one owner. Application forms shall be made available through the county treasurer's office of each county in this state. Upon receipt of the application and the appropriate fee as provided in section 60-2004, such snowmobile shall be registered by the county treasurer, and number plates shall be provided which shall be affixed to the snowmobile in such manner as the director ~~shall prescribe~~ prescribes.

(2) If a county board consolidates services under the office of a designated county official other than the county treasurer pursuant to

section 1 of this act, application shall be made to and forms shall be made available through the office of the designated county official and the designated county official shall register snowmobiles and issue the number plates as provided in this section.

Sec. 42. That section 60-2010.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-2010.01. Upon transfer of ownership of any snowmobile or in case of loss of possession because of fire, theft, dismantlement, or junking, its registration shall expire, and the registered owner may, by returning the registration certificate and number plates and after making affidavit to the county treasurer official who issued the certificate and plates of such transfer or loss, receive a refund of that part of the unused fees based on the number of unexpired months remaining in the registration period, except that when such snowmobile is transferred within the same calendar month in which acquired, no refund shall be allowed for such month. Application for registration or for reassignment of number plates to another snowmobile shall be made within fifteen days of the date of purchase.

Sec. 43. That section 77-1240.03, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1240.03. (1) Upon the transfer of title ownership of any motor vehicle or cabin trailer, upon a change in the tax situs of a motor vehicle to a location outside of this state, or whenever a type or class of motor vehicle previously taxed and registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees and taxes, the transferor, in the case of a transfer, the owner, in the case of a change in the tax situs, or the last registered owner, in the case of a legislative act or court decision, shall be credited with or refunded the tax for the number of unexpired months remaining in the registration period from the date of transfer, date of registration in another state, effective date of the legislative act, or date the court decision is rendered, except that when the motor vehicle or cabin trailer is transferred, the tax situs is changed, a legislative act is enacted, or a court decision is rendered within the same calendar month in which the vehicle or trailer is acquired, no credit or refund of the tax shall be allowed for that month. If the transferor acquires another motor vehicle or cabin trailer at the time of the transfer, the transferor shall have the credit provided for in this section applied toward payment of the motor vehicle or cabin trailer tax then owing. Otherwise the transferor shall file a claim for refund with the county assessor upon a form prescribed by the Auditor of Public Accounts. The transferor, owner, or last registered owner shall make a claim for credit or refund of the tax for the unexpired months in the registration period within sixty days from the date of transfer, date of registration in another state, effective date of the legislative act, or date the court decision is rendered or shall be deemed to have forfeited his or her right to the refund. The county assessor shall certify to the county treasurer the amount of tax refund and the taxing unit where the motor vehicle or cabin trailer is

registered. The county treasurer shall make payment to the claimant from the undistributed motor vehicle or cabin trailer taxes of the taxing unit where the tax money was originally distributed, but no refund of less than two dollars shall be paid.

(2) If a county board consolidates services under the office of a designated county official other than the county assessor pursuant to section 1 of this act, the claim for refund shall be filed with the designated county official.

Sec. 44. That section 77-1240.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240.04. (1) When no valuation is available for the computation of the motor vehicle tax for a motor vehicle, upon application for registration the county assessor shall immediately place a valuation on such motor vehicle using as a basis for valuation the schedule of values certified by the Tax Commissioner, and the valuation so fixed shall be used in computing the motor vehicle tax.

(2) If a county board consolidates services under the office of a designated county official other than the county assessor pursuant to section 1 of this act, the designated county official shall determine the motor vehicle tax.

Sec. 45. That section 77-2703, Revised Statutes Supplement, 1992, as amended by section 26, Legislative Bill 1, Ninety-second Legislature, Fourth Special Session, 1992, be amended to read as follows:

77-2703. (1) There is hereby imposed a tax at the rate provided in section 77-2701.02 upon the gross receipts from all sales of tangible personal property sold at retail in this state, the gross receipts of every person engaged as a public utility, as a community antenna television service operator or any person involved in the connecting and installing of the services defined in subdivision (2)(a), (b), or (d) of section 77-2702.07, or as a retailer of intellectual or entertainment properties referred to in subsection (3) of section 77-2702.07, the gross receipts from the sale of admissions in this state, and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax under this section. When there is a sale, the tax shall be imposed at the rate in effect at the time the gross receipts are realized under the accounting basis used by the retailer to maintain his or her books and records.

(a) The tax imposed by this section shall be collected by the retailer from the consumer. It shall constitute a part of the purchase price and until collected shall be a debt from the consumer to the retailer and shall be recoverable at law in the same manner as other debts. The tax required to be collected by the retailer from the consumer constitutes a debt owed by the retailer to this state.

(b) It is unlawful for any retailer to advertise, hold out, or state to the public or to any customer, directly or indirectly, that the tax or part thereof will be assumed or absorbed by the retailer, that it will not be added to the selling, renting, or leasing price of the property sold, rented,

or leased, or that, if added, it or any part thereof will be refunded. The provisions of this subdivision shall not apply to a public utility.

(c) The tax required to be collected by the retailer from the purchaser, unless otherwise provided by statute or by rule and regulation of the Tax Commissioner, shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales, rentals, or leases.

(d) For the purpose of more efficiently securing the payment, collection, and accounting for the sales tax and for the convenience of the retailer in collecting the sales tax, it shall be the duty of the Tax Commissioner to adopt and promulgate appropriate rules and regulations prescribing a schedule or schedules of the amounts to be collected from the consumer or user to effectuate the computation and collection of the tax imposed by the Nebraska Revenue Act of 1967. Such schedule or schedules shall provide that the tax shall be collected from the consumer or user uniformly on sales according to brackets based on sales prices of the item or items, except that the Tax Commissioner may authorize computation and collection of the tax uniformly on a straight percentage basis in lieu of brackets in situations involving machine or computer billing.

(e) The use of tokens or stamps for the purpose of collecting or enforcing the collection of the taxes imposed in the Nebraska Revenue Act of 1967 or for any other purpose in connection with such taxes is prohibited.

(f) For the purpose of the proper administration of the provisions of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail sales tax, it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he or she takes, in good faith, from the purchaser a resale certificate to the effect that the property is purchased for the purpose of reselling, leasing, or renting it or takes, in good faith, an exemption certificate pursuant to subsection (7) of section 77-2705. Receipt of a resale certificate or exemption certificate, taken in good faith, shall be conclusive proof for the seller that the sale was made for resale or was exempt.

(g) Whenever any retailer makes delivery of any tangible personal property in this state on or after June 1, 1967, it shall be conclusively presumed that such property was sold at retail on or after June 1, 1967, unless the delivery thereof is made pursuant to a contract executed in writing for a fixed price before June 1, 1967, with at least twenty-five percent of the total price paid prior to June 1, 1967, and such delivery is made prior to August 31, 1967.

(h) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in section 60-301, for periods of thirty days or more, the lessor may elect not to collect and remit the sales tax on the gross receipts and instead pay a sales tax on the cost of such vehicle. If such election is made, it shall be made pursuant to the

following conditions:

(i) Notice of the desire to make such election shall be filed with the Tax Commissioner and shall not become effective until the Tax Commissioner is satisfied that the taxpayer has complied with all conditions of this subsection and all rules and regulations of the Tax Commissioner;

(ii) Such election when made shall continue in force and effect for a period of not less than two years and thereafter until such time as the lessor elects to terminate the election;

(iii) When such election is made, it shall apply to all vehicles of the lessor rented or leased for periods of thirty days or more except vehicles to be leased to common or contract carriers who provide to the lessor a valid common or contract carrier exemption certificate. If the lessor rents or leases other vehicles for periods of less than thirty days, such lessor shall maintain his or her books and records and his or her accounting procedure as the Tax Commissioner prescribes; and

(iv) The Tax Commissioner by rule and regulation shall prescribe the contents and form of the notice of election, a procedure for the determination of the tax base of vehicles which are under an existing lease at the time such election becomes effective, the method and manner for terminating such election, and such other rules and regulations as may be necessary for the proper administration of this subdivision.

(i) If a sales or use tax has been paid on the purchase, storage, use, or other consumption of tangible personal property used in the performance of a construction contract, which contract is with the project owner, is for a fixed price, and has been executed prior to June 1, 1967, and which tangible personal property is incorporated into the project and transferred to the owner of the structure constructed upon the completion of the contract, the person having paid such sales or use tax shall be entitled to a refund of the amount of taxes so paid. The Tax Commissioner shall by rule and regulation provide the manner and means of applying for such refund and shall require the furnishing of such proof as may reasonably be required to establish the fact that such property was used in the completion of a contract as defined in this subdivision and that any sales or use tax has in fact been paid on such tangible personal property.

(j) The tax imposed by this section on the sales of motor vehicles, trailers, and semitrailers as defined in section 60-301 shall be the liability of the purchaser and, with the exception of motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09, the tax shall be collected by the county treasurer or designated county official as provided in section 60-302 at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. The tax imposed by this section on motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09 shall be collected by the Department of Motor Vehicles at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. At the



time of the sale of any motor vehicle, trailer, or semitrailer, the seller shall (i) state on the sales invoice the dollar amount of the tax imposed under this section and (ii) furnish to the purchaser a certified statement of the transaction, in such form as the Tax Commissioner prescribes, setting forth as a minimum the total sales price, the allowance for any trade-in, and the difference between the two. The sales tax due shall be computed on the difference between the total sales price and the allowance for any trade-in as disclosed by such certified statement. A copy of such certified statement shall also be furnished to the Tax Commissioner. Any seller who fails or refuses to furnish such certified statement shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars. If the seller fails to state on the sales invoice the dollar amount of the tax due, the purchaser shall have the right and authority to rescind any agreement for purchase and to declare the purchase null and void. If the purchaser retains such motor vehicle, trailer, or semitrailer in this state and does not register it for operation on the highways of this state within thirty days of the purchase thereof, the tax imposed by this section shall immediately thereafter be paid by the purchaser to the county treasurer, designated county official, or the Department of Motor Vehicles. The county treasurer, designated county official, or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner at such times as the Tax Commissioner may require by rule and regulation. The county treasurer or designated county official shall deduct and withhold for the use of the county general fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The Department of Motor Vehicles shall deduct, withhold, and deposit in the Interstate Registration Operations Cash Fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The collection fee shall be forfeited if the county treasurer, designated county official, or Department of Motor Vehicles violates any rule or regulation pertaining to the collection of the use tax.

(k) The Tax Commissioner shall adopt and promulgate necessary rules and regulations for determining the amount subject to the taxes imposed by this section so as to insure that the full amount of any applicable tax is paid in cases in which a sale is made of which a part is subject to the taxes imposed by this section and a part of which is not so subject and a separate accounting is not practical or economical.

(2) A use tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property purchased, leased, or rented from any retailer and on any transaction the gross receipts of which are subject to tax under subsection (1) of this section on or after June 1, 1967, for storage, use, or other consumption in this state at the rate set as provided in subsection (1) of this section on the sales price of the property or, in the case of leases or rentals, of the lease or rental prices.

(a) Every person storing, using, or otherwise consuming in this state tangible personal property purchased from a retailer or leased or

rented from another person for such purpose shall be liable for the use tax at the rate in effect when his or her liability for the use tax becomes certain under the accounting basis used to maintain his or her books and records. His or her liability shall not be extinguished until the use tax has been paid to this state, except that a receipt from a retailer engaged in business in this state or from a retailer who is authorized by the Tax Commissioner, under such rules and regulations as he or she may prescribe, to collect the sales tax and who is, for the purposes of the Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a retailer engaged in business in this state, which receipt is given to the purchaser pursuant to subdivision (b) of this subsection, shall be sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

(b) Every retailer engaged in business in this state and selling, leasing, or renting tangible personal property for storage, use, or other consumption in this state shall, at the time of making any sale, collect any tax which may be due from the purchaser and shall give to the purchaser, upon request, a receipt therefor in the manner and form prescribed by the Tax Commissioner.

(c) The Tax Commissioner, in order to facilitate the proper administration of the use tax, may designate such person or persons as he or she may deem necessary to be use tax collectors and delegate to such persons such authority as is necessary to collect any use tax which is due and payable to the State of Nebraska. The Tax Commissioner may require of all persons so designated a surety bond in favor of the State of Nebraska to insure against any misappropriation of state funds so collected. The Tax Commissioner may require any tax official, city, county, or state, to collect the use tax on behalf of the state. All persons designated to or required to collect the use tax shall account for such collections in the manner prescribed by the Tax Commissioner. Nothing in this subdivision shall be so construed as to prevent the Tax Commissioner or his or her employees from collecting any use taxes due and payable to the State of Nebraska.

(d) All persons designated to collect the use tax and all persons required to collect the use tax shall forward the total of such collections to the Tax Commissioner at such time and in such manner as the Tax Commissioner may prescribe. Such collectors of the use tax shall deduct and withhold from the amount of taxes collected two and one-half percent of the first three thousand dollars remitted each month and one-half of one percent of all amounts in excess of three thousand dollars remitted each month as reimbursement for the cost of collecting the tax, except that for each month from October 1, 1991, to September 30, 1992, such collectors shall deduct and withhold from the amount of taxes collected three percent of the first five thousand dollars remitted each month and one percent of all amounts in excess of five thousand dollars remitted each month as reimbursement for the cost of collecting the tax and for each month from April 1, 1993, to March 31, 1994, such collectors shall deduct and withhold from the amount of taxes collected

three-quarters of one percent of the first two thousand dollars remitted each month and one-quarter of one percent of all amounts in excess of two thousand dollars remitted each month as reimbursement for the cost of collecting the tax. Any such deduction shall be forfeited to the State of Nebraska if such collector violates any rule, regulation, or directive of the Tax Commissioner.

(e) For the purpose of the proper administration of the Nebraska Revenue Act of 1967 and to prevent evasion of the use tax, it shall be presumed that tangible personal property sold, leased, or rented by any person for delivery in this state is sold, leased, or rented for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who purchases, leases, or rents the property.

(f) It shall be further presumed, in the absence of evidence to the contrary, that tangible personal property shipped or brought to this state by the purchaser after June 1, 1967, was purchased from a retailer on or after that date for storage, use, or other consumption in this state.

(g)(i) Except as provided in subdivisions (g)(ii) and (g)(iii) of this subsection, when a person purchases tangible personal property in another state, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any foreign country with the intent of using such property in such other state, commonwealth, territory, possession, or country and such property is actually used in the other state, commonwealth, territory, possession, or country for its intended purpose, the tangible personal property shall not be subject to tax in this state.

(ii) Subdivision (g)(i) of this subsection shall only apply to a motor vehicle, trailer, or semitrailer as defined in section 60-301 when it is licensed for operation on the highways of the other state, commonwealth, territory, possession, or country prior to being brought into this state.

(iii) Subdivision (g)(i) of this subsection shall not apply to an aircraft which is brought into this state within one year of purchase and (A) is regularly based within this state or (B) more than one-half of the aircraft's operating hours are within this state.

For purposes of subdivision (g)(iii) of this subsection, operation of the aircraft for the purpose of maintenance, repair, or fabrication with subsequent removal from this state upon completion of such maintenance, repair, or fabrication shall not be considered operating hours.

Sec. 46. That section 83-123, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

83-123. Out of the fund appropriated by the Legislature, the Department of Correctional Services adult correctional facility shall purchase the materials for, manufacture, and deliver the license plates each year to the various county ~~treasurers~~ officials in the State of Nebraska. The Department of Motor Vehicles shall furnish the information concerning license plates, together with the number of plates to be manufactured and the designated county official pursuant to section

1 of this act for each county in the state for the current licensing year, to the Department of Correctional Services adult correctional facility.

Sec. 47. That original sections 18-1214, 39-6,183, 60-108, 60-110, 60-111, 60-113, 60-119, 60-122, 60-302.01, 60-302.02, 60-302.04, 60-303, 60-305.04, 60-305.08, 60-311.12, 60-311.13, 60-312, 60-315.01, 60-318, 60-319, 60-324, 60-329, 60-331, 60-331.01, 60-331.04, 60-339, 60-345, 60-528, 60-1803, 60-2003, 60-2010.01, 77-1240.04, and 83-123, Reissue Revised Statutes of Nebraska, 1943, sections 18-1738, 18-1738.01, 60-106, 60-107, 60-112, 60-115, 60-302, 60-315, 60-320, 60-326.01, and 77-1240.03, Revised Statutes Supplement, 1992, and section 77-2703, Revised Statutes Supplement, 1992, as amended by section 26, Legislative Bill 1, Ninety-second Legislature, Fourth Special Session, 1992, are repealed.

Sec. 48. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.