

LEGISLATURE OF NEBRASKA

ONE HUNDRED THIRD LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 925**

Introduced by Coash, 27; Avery, 28; Bolz, 29; Campbell, 25; Haar,  
21; Karpisek, 32; McGill, 26; Wallman, 30.

Read first time January 15, 2014

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to motor vehicle registration; to amend sections  
2 60-3,141, 60-3,156, 60-3,186, and 60-3,190, Revised  
3 Statutes Supplement, 2013; to provide for the transfer of  
4 certain powers and duties to county treasurers from the  
5 Department of Motor Vehicles; to change the distribution  
6 of certain motor vehicle registration fees; to harmonize  
7 provisions; and to repeal the original sections.  
8 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 60-3,141, Revised Statutes Supplement,  
2   2013, is amended to read:

3                   60-3,141 (1) The various county treasurers shall act as  
4   agents for the department in the collection of all motor vehicle  
5   taxes, motor vehicle fees, and registration fees.

6                   (2) While acting as agents pursuant to subsection (1) of  
7   this section, the county treasurers shall in addition to the taxes  
8   and registration fees collect one dollar and fifty cents for each  
9   registration of a motor vehicle or trailer of a resident of the State  
10   of Nebraska and four dollars and fifty cents for each registration of  
11   a motor vehicle or trailer of a nonresident. If the county treasurer  
12   provides the notification to the department under subdivision (1)(b)  
13   of section 60-3,186, the county treasurer shall also collect for the  
14   county fifty cents for each registration of a motor vehicle or  
15   trailer of a resident of the State of Nebraska and fifty cents for  
16   each registration of a motor vehicle or trailer of a nonresident  
17   beginning on the first day of the next calendar quarter after  
18   providing such notification. The county treasurer shall credit such  
19   additional fees collected for the county to the county general fund.

20                  (3) The county treasurers shall transmit all collected  
21   motor vehicle fees and registration fees ~~collected~~ due the state to  
22   the State Treasurer on or before the twenty-fifth day of each month  
23   and at such other times as the State Treasurer requires for credit to  
24   the Motor Vehicle Fee Fund and the Highway Trust Fund, respectively,  
25   except as provided in section 60-3,156. Any county treasurer who

1 fails to transfer to the State Treasurer the amount due the state at  
2 the times required in this section shall pay interest at the rate  
3 specified in section 45-104.02, as such rate may be adjusted from  
4 time to time, from the time the motor vehicle fees and registration  
5 fees become due until paid.

6 (4) If a registrant requests delivery of license plates,  
7 registration certificates, or validation decals by mail, the county  
8 treasurer may charge a postage and handling fee in an amount not more  
9 than necessary to recover the cost of postage and handling for the  
10 specific items mailed to the registrant.

11 Sec. 2. Section 60-3,156, Revised Statutes Supplement,  
12 2013, is amended to read:

13 60-3,156 In addition to the registration fees for motor  
14 vehicles and trailers, the county treasurer or his or her agent shall  
15 collect:

16 (1) ~~Two~~ Except as otherwise provided in this section, two  
17 dollars for each certificate issued and shall remit two dollars of  
18 each additional fee collected to the State Treasurer for credit to  
19 the Department of Motor Vehicles Cash Fund;

20 (2) Fifty cents for each certificate issued and shall  
21 remit the fee to the State Treasurer for credit to the Nebraska  
22 Emergency Medical System Operations Fund; and

23 (3) One dollar and fifty cents for each certificate  
24 issued and shall remit the fee to the State Treasurer for credit to  
25 the State Recreation Road Fund.

1           If the county treasurer provides the notification to the  
2 department under subdivision (1)(b) of section 60-3,186, the county  
3 treasurer or his or her agent shall collect one dollar and fifty  
4 cents for each certificate issued and shall remit one dollar and  
5 fifty cents of each additional fee collected to the State Treasurer  
6 for credit to the Department of Motor Vehicles Cash Fund beginning on  
7 the first day of the next calendar quarter after providing such  
8 notification.

9           Sec. 3. Section 60-3,186, Revised Statutes Supplement,  
10 2013, is amended to read:

11           60-3,186 ~~(1) The~~ (1)(a) Except as otherwise provided in  
12 subdivision (b) of this subsection, the department shall annually  
13 determine the motor vehicle tax on each motor vehicle registered  
14 pursuant to section 60-3,187 and shall cause a notice of the amount  
15 to be delivered to the registrant. The notice may be delivered to the  
16 registrant at the address shown upon his or her registration  
17 certificate or the registrant's most recent address according to  
18 information received by the department from the National Change of  
19 Address program of the United States Postal Service or delivered  
20 electronically to the registrant if the registrant has provided  
21 electronic contact information to the department. The notice shall be  
22 provided on or before the first day of the last month of the  
23 registration period.

24           (b) A county treasurer may notify the department that  
25 beginning on the first day of the next calendar quarter the county

1 treasurer will make the determination and deliver the notice required  
2 under this subsection to registrants whose vehicles are registered in  
3 the county. The county treasurer shall use a notice substantially  
4 similar to the notice delivered by the department and shall provide  
5 the notice on or before the first day of the last month of the  
6 registration period. The department shall provide the county  
7 treasurer with the most recent addresses for the county according to  
8 any information received by the department.

9           (2)(a) The motor vehicle tax, motor vehicle fee,  
10 registration fee, sales tax, and any other applicable taxes and fees  
11 shall be paid to the county treasurer prior to the registration of  
12 the motor vehicle for the following registration period. If the motor  
13 vehicle being registered has been transferred as a gift or for a  
14 nominal amount, any sales tax owed by the transferor on the purchase  
15 of the motor vehicle shall have been paid or be paid to the county  
16 treasurer prior to the registration of the motor vehicle for the  
17 following registration period.

18           (b) After retaining one percent of the motor vehicle tax  
19 proceeds collected for costs, the remaining motor vehicle tax  
20 proceeds shall be allocated to each county, local school system,  
21 school district, city, and village in the tax district in which the  
22 motor vehicle has situs.

23           (c)(i) Twenty-two percent of the remaining motor vehicle  
24 tax proceeds shall be allocated to the county, (ii) sixty percent  
25 shall be allocated to the local school system or school district, and

1 (iii) eighteen percent shall be allocated to the city or village,  
2 except that (A) if the tax district is not in a city or village,  
3 forty percent shall be allocated to the county, and (B) in counties  
4 containing a city of the metropolitan class, eighteen percent shall  
5 be allocated to the county and twenty-two percent shall be allocated  
6 to the city or village.

7 (d) The amount allocated to a local school system shall  
8 be distributed to school districts in the same manner as property  
9 taxes.

10 (3) Proceeds from the motor vehicle tax shall be treated  
11 as property tax revenue for purposes of expenditure limitations,  
12 matching of state or federal funds, and other purposes.

13 Sec. 4. Section 60-3,190, Revised Statutes Supplement,  
14 2013, is amended to read:

15 60-3,190 (1) A motor vehicle fee is imposed on all motor  
16 vehicles registered for operation in this state. An owner of a motor  
17 vehicle which is exempt from the imposition of a motor vehicle tax  
18 pursuant to section 60-3,185 shall also be exempt from the imposition  
19 of the motor vehicle fee imposed pursuant to this section.

20 ~~(2) The (2)(a) Except as otherwise provided in~~  
21 subdivision (b) of this subsection, the department shall annually  
22 determine the motor vehicle fee on each motor vehicle registered  
23 pursuant to this section and shall cause a notice of the amount to be  
24 delivered to the registrant. The notice shall be combined with the  
25 notice of the motor vehicle tax required by section 60-3,186.

1           (b) A county treasurer may notify the department that  
 2 beginning on the first day of the next calendar quarter the county  
 3 treasurer will make the determination and deliver the notice required  
 4 under this subsection to registrants whose vehicles are registered in  
 5 the county. The county treasurer shall use a notice substantially  
 6 similar to the notice delivered by the department and shall combine  
 7 it with the notice required by section 60-3,186.

8           (3) The motor vehicle fee schedules are set out in this  
 9 subsection and subsection (4) of this section. Except for automobiles  
 10 with a value when new of less than \$20,000, and for assembled  
 11 automobiles, the fee shall be calculated by multiplying the base fee  
 12 times the fraction which corresponds to the age category of the  
 13 automobile as shown in the following table:

14   YEAR	FRACTION
15   First through fifth	1.00
16   Sixth through tenth	.70
17   Eleventh and over	.35

18           (4) The base fee shall be:

19           (a) Automobiles, with a value when new of less than  
 20 \$20,000, and assembled automobiles - \$5

21           (b) Automobiles, with a value when new of \$20,000 through  
 22 \$39,999 - \$20

23           (c) Automobiles, with a value when new of \$40,000 or more  
 24 - \$30

25           (d) Motorcycles - \$10

1 (e) Recreational vehicles and cabin trailers - \$10

2 (f) Trucks over seven tons and buses - \$30

3 (g) Trailers other than semitrailers - \$10

4 (h) Semitrailers - \$30

5 (i) Minitrucks - \$10

6 (j) Low-speed vehicles - \$10.

7 (5) The motor vehicle tax, motor vehicle fee, and  
8 registration fee shall be paid to the county treasurer prior to the  
9 registration of the motor vehicle for the following registration  
10 period. After retaining one percent of the motor vehicle fee  
11 collected for costs, the remaining proceeds shall be remitted to the  
12 State Treasurer for credit to the Motor Vehicle Fee Fund. The State  
13 Treasurer shall return funds from the Motor Vehicle Fee Fund remitted  
14 by a county treasurer which are needed for refunds or credits  
15 authorized by law.

16 (6)(a) The Motor Vehicle Fee Fund is created. On or  
17 before the last day of each calendar quarter, the State Treasurer  
18 shall distribute all funds in the Motor Vehicle Fee Fund as follows:  
19 (i) Fifty percent to the county treasurer of each county, amounts in  
20 the same proportion as the most recent allocation received by each  
21 county from the Highway Allocation Fund; and (ii) fifty percent to  
22 the treasurer of each municipality, amounts in the same proportion as  
23 the most recent allocation received by each municipality from the  
24 Highway Allocation Fund. Any money in the fund available for  
25 investment shall be invested by the state investment officer pursuant

1 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
2 Investment Act.

3 (b) Funds from the Motor Vehicle Fee Fund shall be  
4 considered local revenue available for matching state sources.

5 (c) All receipts by counties and municipalities from the  
6 Motor Vehicle Fee Fund shall be used for road, bridge, and street  
7 purposes.

8 (7) For purposes of subdivisions (4)(a), (b), (c), and  
9 (f) of this section, automobiles or trucks includes all trucks and  
10 combinations of trucks or truck-tractors, except those trucks,  
11 trailers, or semitrailers registered under section 60-3,198, and the  
12 fee is based on the gross vehicle weight rating as reported by the  
13 manufacturer.

14 (8) Current model year vehicles are designated as first-  
15 year motor vehicles for purposes of the schedules.

16 (9) When a motor vehicle is registered which is newer  
17 than the current model year by the manufacturer's designation, the  
18 motor vehicle is subject to the initial motor vehicle fee for six  
19 registration periods.

20 (10) Assembled vehicles other than assembled automobiles  
21 shall follow the schedules for the motor vehicle body type.

22 Sec. 5. Original sections 60-3,141, 60-3,156, 60-3,186,  
23 and 60-3,190, Revised Statutes Supplement, 2013, are repealed.