

## LEGISLATIVE BILL 333

Approved by the Governor April 25, 1991

Introduced by Morrissey, 1; Baack, 47; Abboud, 12

AN ACT relating to motor vehicles; to amend sections 60-315, 60-320.01, 60-1417.01, and 77-1240.03, Reissue Revised Statutes of Nebraska, 1943; to provide for the refund of registration fees and taxes when the tax situs is changed to a location outside of the state; to provide for a certificate and license plate for motor vehicles which are not registered as prescribed; to provide fees; to change provisions relating to buyer's information forms; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 60-315, Reissue Revised Statutes of Nebraska, 1943, 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, ~~or~~ (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~~ and number plates, and, when appropriate, the renewal tabs and by either ~~after~~ making affidavit to the county treasurer of ~~such transfer, less, legislative act, or court decision, 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 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~~

transfer or loss, the effective date of the legislative act, or the date the court decision is rendered the event, except that when such vehicle or trailer is transferred, the legislative act is enacted, or the court decision is rendered 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 loss or transfer, the effective date of the legislative act, or the date the court decision is rendered 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 fifteen days of the date of purchase.

(2) Whenever the registered owner files an application with the county treasurer showing that a motor vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate, the and 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 treasurer 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 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. 2. That section 60-320.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-320.01. Any person purchasing a motor vehicle in this state other than from a licensed dealer in motor vehicles shall not operate such motor vehicle in this state without registration except as provided in this section. Such purchaser may operate such motor vehicle without registration for a period not to exceed fifteen days. Upon demand of proper authorities, there shall be presented by the person in charge of such vehicle, for examination, a certificate showing the date of transfer and the certificate of title to such vehicle with assignment thereof duly executed. When such vehicle is purchased from a nonresident, the person in charge of such vehicle shall present upon demand proper evidence of ownership from the state where such vehicle was purchased.

Any person, firm, or corporation in this state engaged in the business of equipping, ~~or~~ modifying, ~~repairing, or detailing~~ motor vehicles which are not registered and which are not owned by such person, firm, or corporation ~~may cause the motor vehicle to be operated without registration solely for the purpose of equipping, modifying, and delivering such motor vehicle~~ shall make an application to the Department of Motor Vehicles for a certificate and one numbered plate. Such application shall be accompanied by a fee of thirty dollars. Additional certificates and plates may be procured for a fee of thirty dollars each. Such numbered plates shall be designed by the department and shall bear a mark and be serially numbered so as to be distinguished from each other. Such plates may be used solely for the purpose of equipping, modifying, repairing, detailing, and delivering such motor vehicles. Upon demand of proper authorities, the operator of such motor vehicle shall present a written ~~authorization from such person, firm, or corporation for delivery of the motor statement from the owner authorizing operation of such vehicle.~~

Any purchaser of a vehicle from the State of Nebraska or any political subdivision of the state may

operate such vehicle without registration for a period of fifteen days. Upon demand of proper authority, satisfactory proof of ownership, which shall be either the certificate of title to such vehicle with assignment thereof duly executed or a bill of sale which describes such vehicle with identification number, shall be presented by the person in charge of such vehicle for examination.

Sec. 3. That section 60-1417.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1417.01. Any prospective seller of a used motor vehicle or trailer at auction as described in ~~section 60-1401-02~~ shall complete a buyer's information form approved by the board. ~~The auction dealer shall be responsible for insuring that such form is prominently displayed on a window on the driver's side of the vehicle at the time such vehicle or trailer is displayed and being offered for sale at the auction-~~

The form ~~prescribed by the board shall include, but not be limited to, the following information:~~ (1) The make, (2) the model, (3) the year, (4) the actual mileage if known, except for trailers, (5) the vehicle identification number, (6) the name and address of the present owner of the vehicle or trailer, (7) the name and address of the previous owner, (8) the name and address of the person offering the vehicle for sale if such person is an employee or agent of the present owner, (9) the name and address of the person who has physical possession of the certificate of title, (10) a statement as to whether the title is available for inspection and transfer immediately upon the sale of the motor vehicle or trailer, and (11) whether the unit is subject to any kind of ride-and-drive provisions and can or cannot be rejected and returned for refund within a specific period.

The buyer's information form shall be in ~~triplicate~~ duplicate and signed by the seller or the seller's agent and the auction dealer. One copy of the form ~~shall be displayed on the unit as provided in this section,~~ one copy shall be retained by the seller, and one copy of the form shall be retained and maintained as a record by the auction dealer for a period of two years from the date offered for sale.

The auction dealer shall be responsible for insuring that a form containing the information required in subdivisions (1) through (5), (10), and (11) of this section and the name of the state of origin of the current title is prominently displayed on a window on

the driver's side of the vehicle or on the trailer at the time a vehicle or trailer is displayed and being offered for sale at auction.

When any dealer, except an auction dealer selling at auction, sells any unit on consignment, he or she shall take title to such unit in his or her own name, except that any dealer or other person, other than the owner of a used mobile home, selling a used mobile home shall not be required to take title but shall complete a buyer's information form approved by the board.

The seller of the used mobile home shall be responsible for insuring that the ~~form is prominently displayed in or on the home and that~~ a copy of the form is delivered to the buyer prior to closing the sale of the used mobile home.

The ~~buyer's information~~ form shall include, but not be limited to, the following information (a) name and address of the record owner of the mobile home, (b) model, (c) year, and (d) serial number.

Sec. 4. That section 77-1240.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240.03. 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 or 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~~ Should the transferor ~~acquire~~ 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.

Sec. 5. That original sections 60-315, 60-320.01, 60-1417.01, and 77-1240.03, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 6. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.