

AMENDMENTS TO LB 248

Introduced by Baker, 44

1 1. Insert the following new sections:

2 Section 1. Section 60-3,186, Revised Statutes Supplement,
3 2005, is amended to read:

4 60-3,186 (1) The county treasurer or designated county
5 official shall annually determine the motor vehicle tax on each
6 motor vehicle registered in the county based on the age of the
7 motor vehicle pursuant to section 60-3,187 and cause a notice of
8 the amount of the tax to be mailed to the registrant at the
9 address shown upon his or her registration certificate. The notice
10 shall be printed on a prenumbered statement form prescribed by the
11 department and shall be mailed on or before the first day of the
12 last month of the registration period.

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

23 (b) After retaining one percent of the motor vehicle

1 tax proceeds collected for costs, the remaining motor vehicle tax
2 proceeds shall be allocated to each county, local school system,
3 school district, city, and village in the tax district in which the
4 motor vehicle has situs.

5 (c) (i) Twenty-two percent of the remaining motor vehicle
6 tax proceeds shall be allocated to the county, (ii) sixty percent
7 shall be allocated to the local school system or school district,
8 and (iii) eighteen percent shall be allocated to the city or
9 village, except that (A) if the tax district is not in a city or
10 village, forty percent shall be allocated to the county, and (B)
11 in counties containing a city of the metropolitan class, eighteen
12 percent shall be allocated to the county and twenty-two percent
13 shall be allocated to the city or village.

14 (d) The amount allocated to a local school system shall
15 be distributed to school districts in the same manner as property
16 taxes.

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

20 Sec. 5. Original section 60-3,186, Revised Statutes
21 Supplement, 2005, is repealed.

22 2. Correct the operative date section so that the
23 sections added by this amendment become operative on their
24 effective date.