

AMENDMENTS TO LB 248

(Amendments to E & R amendments, AM7153)

Introduced by Baker, 44

1 1. Insert the following new sections:

2 Sec. 2. 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.

1           (b) After retaining one percent of the motor vehicle  
2 tax proceeds collected for costs, the remaining motor vehicle tax  
3 proceeds shall be allocated to each county, local school system,  
4 school district, city, and village in the tax district in which the  
5 motor vehicle has situs.

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

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

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

21           Sec. 7. Original section 60-3,186, Revised Statutes  
22 Supplement, 2005, is repealed.

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