

LEGISLATIVE BILL 274

Approved by the Governor April 27, 2005

Introduced by Transportation and Telecommunications Committee:
 Baker, 44, Chairperson; Aguilar, 35; Foley, 29; Hudkins, 21;
 Smith, 48; Stuthman, 22

AN ACT relating to motor vehicles; to amend sections 18-1214, 39-2215, 44-1545, 44-3521, 60-102, 60-104, 60-106, 60-108, 60-505.02, 60-653, 60-683, 60-685, 60-697, 60-6,100, 60-6,162, 60-6,226, 60-6,246, 60-6,255, 60-6,298, 60-6,309, 60-6,320, 60-6,347, 60-6,355, 60-6,364, 60-6,375, 60-1303, 60-1306, 60-1307, 60-1401.02, 60-1411.02, 60-1515, 60-1801, 60-1803, 60-1804, 60-1807, 60-1901, 60-1902, 60-2507, 60-2701, 66-6,103, 75-305, 77-1342, 77-2701.24, 77-2704.44, 77-27,143, 77-4501, 77-5403, and 81-1023, Reissue Revised Statutes of Nebraska, sections 13-324, 13-518, 13-2814, 18-1736, 18-1737, 23-186, 66-482, 66-686, 75-363, 77-2703, 77-2703.01, 77-4103, 77-5007, 81-2005, and 89-187, Revised Statutes Supplement, 2004, and section 60-465, Reissue Revised Statutes of Nebraska, as amended by section 4, Legislative Bill 76, Ninety-ninth Legislature, First Session, 2005; to adopt the Motor Vehicle Registration Act; to change and eliminate provisions relating to motor vehicle registration; to transfer motor vehicle tax provisions; to harmonize provisions; to repeal the original sections; and to outright repeal sections 60-301 to 60-304, 60-305.01 to 60-305.04, 60-305.06, 60-305.08, 60-306, 60-308 to 60-312.01, 60-314 to 60-315.01, 60-318 to 60-325, 60-326.01, 60-328, 60-328.02 to 60-332, 60-334, 60-335, 60-336 to 60-339, 60-343 to 60-364, 60-6,321 to 60-6,333, and 60-3001 to 60-3009, Reissue Revised Statutes of Nebraska.

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

Section 1. Sections 1 to 220 of this act shall be known and may be cited as the Motor Vehicle Registration Act.

Sec. 2. For purposes of the Motor Vehicle Registration Act, unless the context otherwise requires, the definitions found in sections 3 to 60 of this act shall be used.

Sec. 3. Agricultural floater-spreader implement means self-propelled equipment which is designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops and which has a gross laden weight of forty-eight thousand pounds or less and is equipped with floatation tires.

Sec. 4. Agricultural products means field crops and horticultural, viticultural, forestry, nut, dairy, livestock, poultry, bee, and farm products, including sod grown on the land owned or rented by the farmer, and the byproducts derived from any of them.

Sec. 5. All-terrain vehicle means any motorized off-highway vehicle which (1) is fifty inches or less in width, (2) has a dry weight of nine hundred pounds or less, (3) travels on three or more low-pressure tires, (4) is designed for operator use only with no passengers or is specifically designed by the original manufacturer for the operator and one passenger, (5) has a seat or saddle designed to be straddled by the operator, and (6) has handlebars or any other steering assembly for steering control.

Sec. 6. Alternative fuel has the same meaning as in section 66-686.

Sec. 7. Ambulance means any privately or publicly owned motor vehicle that is especially designed, constructed or modified, and equipped and is intended to be used and is maintained or operated for the overland transportation of patients upon the highways in this state or any other motor vehicle used for such purposes but does not include or mean any motor vehicle owned or operated under the direct control of an agency of the United States Government.

Sec. 8. (1) Apportionable vehicle means any motor vehicle or trailer used or intended for use in two or more member jurisdictions that allocate or proportionally register motor vehicles or trailers and used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property.

(2) Apportionable vehicle does not include any recreational vehicle, motor vehicle displaying restricted plates, city pickup and delivery vehicle, bus used in the transportation of chartered parties, or government-owned motor vehicle.

(3) An apportionable vehicle shall either (a) be a power unit having two axles and a gross vehicle weight rating of eleven thousand seven hundred ninety-four kilograms or more (twenty-six thousand one pounds or more), (b) be a power unit having three or more axles, regardless of weight, or (c) be used in combination with a gross combination weight rating of eleven thousand seven hundred ninety-four kilograms or more (twenty-six thousand one pounds or more). Vehicles or combinations of vehicles having a gross vehicle weight rating of less than eleven thousand seven hundred ninety-four kilograms (twenty-six thousand one pounds) and two-axle vehicles and buses used in the transportation of chartered parties may be proportionally registered at the option of the registrant.

Sec. 9. Assembled vehicle means a motor vehicle or trailer that is materially altered from its construction by the removal, addition, or substitution of new or used major component parts. Its make shall be assembled, and its model year shall be the year in which the motor vehicle or trailer was assembled. Assembled vehicle also includes a specially constructed vehicle.

Sec. 10. Automobile liability policy means liability insurance written by an insurance carrier duly authorized to do business in this state protecting other persons from damages for liability on account of accidents occurring subsequent to the effective date of the insurance arising out of the ownership of a motor vehicle (1) in the amount of twenty-five thousand dollars because of bodily injury to or death of one person in any one accident, (2) subject to the limit for one person, in the amount of fifty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and (3) in the amount of twenty-five thousand dollars because of injury to or destruction of property of other persons in any one accident. An automobile liability policy shall not exclude liability coverage under the policy solely because the injured person making a claim is the named insured in the policy or residing in the household with the named insured.

Sec. 11. Base jurisdiction means, for purposes of fleet registration, the jurisdiction where the registrant has an established place of business, where miles or kilometers are accrued by the fleet, and where operational records of such fleet are maintained or can be made available. For such purpose, there is hereby adopted and incorporated by reference section 1602 of Article XVI, International Registration Plan, adopted by the American Association of Motor Vehicle Administrators, as revised October 1, 2004.

Sec. 12. Boat dealer means 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.

Sec. 13. Bus means every motor vehicle designed for carrying more than ten passengers and used for the transportation of persons and every motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation.

Sec. 14. Cabin trailer means any trailer designed for living quarters and for being towed by a motor vehicle and not exceeding one hundred two inches in width, forty feet in length, or thirteen and one-half feet in height, except as provided in subdivision (2)(k) of section 60-6,288.

Sec. 15. Collector means the owner of one or more historical vehicles who collects, purchases, acquires, trades, or disposes of such historical vehicles or parts thereof for his or her own use in order to preserve, restore, and maintain a historical vehicle or vehicles for hobby purposes.

Sec. 16. Commercial motor vehicle means any motor vehicle used or maintained for the transportation of persons or property for hire, compensation, or profit or designed, used, or maintained primarily for the transportation of property and does not include farm trucks.

Sec. 17. Commercial trailer means any trailer or semitrailer which has a gross weight, including load thereon, of more than nine thousand pounds and which is designed, used, or maintained for the transportation of persons or property for hire, compensation, or profit or designed, used, or maintained primarily for the transportation of property. Commercial trailer does not include cabin trailers, farm trailers, fertilizer trailers, or utility trailers.

Sec. 18. Current model year vehicle means a motor vehicle or trailer for which the model year as designated by the manufacturer corresponds to the calendar year.

Sec. 19. Department means the Department of Motor Vehicles.

Sec. 20. Designated county official means the county official, other than the county treasurer, designated by a county board to provide services pursuant to section 23-186.

Sec. 21. Director means the Director of Motor Vehicles.

Sec. 22. Electric personal assistive mobility device means a self-balancing, two-nontandem-wheeled device, designed to transport only one person and containing an electric propulsion system with an average power of seven hundred fifty watts or one horsepower, whose maximum speed on a paved level surface, when powered solely by such a propulsion system and while being ridden by an operator who weighs one hundred seventy pounds, is less than twenty miles per hour.

Sec. 23. Evidence of insurance means evidence of a current and effective automobile liability policy.

Sec. 24. Farm trailer means a trailer belonging to a farmer or rancher and used wholly and exclusively to carry supplies to the owner's farm or ranch, used by a farmer or rancher to carry his or her own products to storage or market, or used by a farmer or rancher for such hauling of such supplies or products in exchange of services. Farm trailer does not include a trailer so used when attached to a farm tractor.

Sec. 25. Farm truck means a truck, including any combination of a truck or truck-tractor and trailer or semitrailer, of a farmer or rancher (1) used exclusively to carry a farmer's or rancher's own supplies, farm equipment, and household goods to or from the owner's farm or ranch, (2) used by the farmer or rancher to carry his or her own agricultural products to or from storage or market, (3) used by a farmer or rancher in exchange of service in such hauling of such supplies or agricultural products, or (4) used occasionally to carry camper units, to tow boats or cabin trailers, or to carry or tow museum pieces or historical vehicles, without compensation, to events for public display or educational purposes.

Sec. 26. Fertilizer trailer means any trailer, including gooseneck applicators or trailers, designed and used exclusively to carry or apply agricultural fertilizer or agricultural chemicals and having a gross weight, including load thereon, of twenty thousand pounds or less.

Sec. 27. Film vehicle means any motor vehicle or trailer used exclusively by a nonresident production company temporarily on location in Nebraska producing a feature film, television commercial, documentary, or industrial or educational videotape production.

Sec. 28. Finance company means any person engaged in the business of financing sales of motor vehicles, motorcycles, or trailers, or purchasing or acquiring promissory notes, secured instruments, or other documents by which the motor vehicles, motorcycles, or trailers are pledged as security for payment of obligations arising from such sales and who may find it necessary to engage in the activity of repossession and the sale of the motor vehicles, motorcycles, or trailers so pledged.

Sec. 29. Fleet means one or more apportionable vehicles.

Sec. 30. Gross vehicle weight means 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 the truck or truck-tractor 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.

Sec. 31. Gross vehicle weight rating means the value specified by the manufacturer as the loaded weight of a single motor vehicle or trailer.

Sec. 32. Highway means the entire width between the boundary limits of any street, road, avenue, boulevard, or way which is publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel.

Sec. 33. Historical vehicle means a motor vehicle or trailer of any age which is essentially unaltered from the original manufacturer's specifications and, because of its significance, is being collected, preserved, restored, or maintained by a collector as a leisure pursuit and includes motor vehicles or trailers sometimes referred to by the classifications of antique, horseless carriage, classic, or action era.

Sec. 34. Injurisdiction distance means total miles or kilometers operated (1) in the State of Nebraska during the preceding year by the motor vehicle or vehicles registered and licensed for fleet operation and (2) in noncontracting reciprocity jurisdictions by fleet vehicles that are base-plated in Nebraska.

Sec. 35. Kit vehicle means a motor vehicle or trailer assembled by a person other than a generally recognized manufacturer of motor vehicles or trailers by the use of a replica purchased from an authorized manufacturer and accompanied by a manufacturer's statement of origin. Kit vehicle does not include glider kits.

Sec. 36. Local truck means a truck and combinations of trucks, truck-tractors, or trailers operated solely within an incorporated city or village or within ten miles of the corporate limits of the city or village in

which they are owned, operated, and registered.

Sec. 37. Minibike means a two-wheel motor vehicle which has a total wheel and tire diameter of less than fourteen inches or an engine-rated capacity of less than forty-five cubic centimeters displacement or any other two-wheel motor vehicle primarily designed by the manufacturer for off-road use only. Minibike shall not include an electric personal assistive mobility device.

Sec. 38. Moped means a bicycle with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters which produces no more than two brake horsepower and is capable of propelling the bicycle at a maximum design speed of no more than thirty miles per hour on level ground.

Sec. 39. Motor vehicle means any vehicle propelled by any power other than muscular power except (1) mopeds, (2) farm tractors, (3) self-propelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops, agricultural floater-spreader implements, and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops or feeding livestock, (4) power unit hay grinders or a combination which includes a power unit and a hay grinder when operated without cargo, (5) vehicles which run only on rails or tracks, (6) off-road designed vehicles, including, but not limited to, golf carts, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles, snowmobiles registered or exempt from registration under sections 208 to 216 of this act, and minibikes, (7) road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, and crawler tractors, (8) self-propelled chairs used by persons who are disabled, and (9) electric personal assistive mobility devices.

Sec. 40. Motorcycle means any motor vehicle having a seat or saddle for use of the operator and designed to travel on not more than three wheels in contact with the ground.

Sec. 41. Noncontracting reciprocity jurisdiction means any jurisdiction which is not a party to any type of contracting agreement between the State of Nebraska and one or more other jurisdictions for registration purposes on commercial motor vehicles or trailers and, as a condition to operate on the highways of that jurisdiction, (1) does not require any type of motor vehicle or trailer registration or allocation of motor vehicles or trailers for registration purposes or (2) does not impose any charges based on miles operated, other than those that might be assessed against fuel consumed in that jurisdiction, on any motor vehicles or trailers which are part of a Nebraska-based fleet.

Sec. 42. Owner means a person, firm, or corporation which holds a legal title of a motor vehicle or trailer. If (1) a motor vehicle or trailer is the subject of an agreement for the conditional sale thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee, (2) a motor vehicle or trailer is subject to a lease of thirty days or more with an immediate right of possession vested in the lessee, or (3) a mortgagor of a motor vehicle or trailer is entitled to possession, then such conditional vendee, lessee, or mortgagor shall be deemed the owner for purposes of the Motor Vehicle Registration Act. For such purpose, there are hereby adopted and incorporated by reference the provisions of Article XI, International Registration Plan, adopted by the American Association of Motor Vehicle Administrators, as revised October 1, 2004.

Sec. 43. Park means to stop a motor vehicle or trailer for any length of time, whether occupied or unoccupied.

Sec. 44. Parts vehicle means a motor vehicle or trailer generally in nonoperable condition which is owned by a collector to furnish parts that are usually not obtainable from normal sources, thus enabling a collector to preserve, restore, and maintain a historical vehicle.

Sec. 45. Passenger car means a motor vehicle designed and used to carry ten passengers or less and not used for hire.

Sec. 46. Proof of financial responsibility means evidence of ability to respond in damages for liability, on account of accidents occurring subsequent to the effective date of such proof, arising out of the ownership, maintenance, or use of a motor vehicle, (1) in the amount of twenty-five thousand dollars because of bodily injury to or death of one person in any one accident, (2) subject to such limit for one person, in the amount of fifty thousand dollars because of bodily injury to or death of two or more persons in any one accident, and (3) in the amount of twenty-five thousand dollars

because of injury to or destruction of property of others in any one accident.

Sec. 47. Recreational vehicle means a motor vehicle designed for living quarters.

Sec. 48. Semitrailer means any trailer so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.

Sec. 49. Situs means the tax district where the motor vehicle or trailer is stored and kept for the greater portion of the calendar year. For a motor vehicle or trailer used or owned by a student, the situs is at the place of residence of the student if different from the place at which he or she is attending school.

Sec. 50. Snowmobile means a self-propelled vehicle designed to travel on snow or ice or a natural terrain steered by wheels, skis, or runners and propelled by a belt-driven track with or without steel cleats.

Sec. 51. Specially constructed vehicle means a motor vehicle or trailer which was not originally constructed under a distinctive name, make, model, or type by a manufacturer of motor vehicles or trailers. Specially constructed vehicle includes kit vehicle.

Sec. 52. Suspension of operator's license means the temporary withdrawal by formal action of the department of a person's motor vehicle operator's license for a period specifically designated by the department, if any, and until compliance with all conditions for reinstatement.

Sec. 53. Total fleet distance means the distance traveled by a fleet in all jurisdictions during the preceding year.

Sec. 54. Trailer means any device without motive power designed for carrying persons or property and being towed by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

Sec. 55. Transporter means any person lawfully engaged in the business of transporting motor vehicles or trailers not his or her own solely for delivery thereof (1) by driving singly, (2) by driving in combinations by the towbar, fullmount, or saddlemount methods or any combinations thereof, or (3) when a truck or tractor tows a trailer.

Sec. 56. Truck means a motor vehicle that is designed, used, or maintained primarily for the transportation of property.

Sec. 57. Truck-tractor means any motor vehicle designed and used primarily for towing other motor vehicles or trailers and not so constructed as to carry a load other than a part of the weight of the motor vehicle or trailer and load being towed.

Sec. 58. Utility trailer means a trailer having a gross weight, including load thereon, of nine thousand pounds or less.

Sec. 59. Well-boring apparatus means trucks, truck-tractors, or combinations of trucks or truck-tractors and trailers which are not for hire and are used exclusively to travel to and from the well site including (1) the well rig truck, (2) the boom truck, (3) the water tank truck, and (4) such other devices 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.

Sec. 60. Well-servicing equipment means equipment used for the (1) care and replacement of down-hole production equipment and (2) restimulation of a well.

Sec. 61. The department may administer and enforce the International Registration Plan Act and the Motor Vehicle Registration Act.

Sec. 62. Unless otherwise expressly provided, no motor vehicle shall be operated or parked and no trailer shall be towed or parked on the highways of this state unless the motor vehicle or trailer is registered in accordance with the Motor Vehicle Registration Act. There shall be a rebuttable presumption that any motor vehicle or trailer stored and kept more than thirty days in the state is being operated, parked, or towed on the highways of this state, and such motor vehicle or trailer shall be registered in accordance with the act, from the date of title of the motor vehicle or trailer or, if no transfer in ownership of the motor vehicle or trailer has occurred, from the expiration of the last registration period for which the motor vehicle or trailer was registered. No motor vehicle or trailer shall be eligible for initial registration in this state, except a motor vehicle or trailer registered or eligible to be registered as part of a fleet of apportionable vehicles under section 198 of this act, unless Chapter 60, article 1, has been complied with insofar as the motor vehicle or trailer is concerned.

Sec. 63. No person shall operate or park a motor vehicle or tow or park a trailer on the highways unless such motor vehicle or trailer at all times carries in or upon it, subject to inspection by any peace officer, the registration certificate issued for it. In the case of a motorcycle, the

registration certificate shall be carried either in plain sight, affixed to the motorcycle, or in the tool bag or some convenient receptacle attached to the motorcycle.

Sec. 64. Upon the transfer of ownership of any motor vehicle or trailer, its registration shall expire.

Sec. 65. Any person purchasing a motor vehicle or trailer in this state other than from a licensed dealer in motor vehicles or trailers shall not operate or tow such motor vehicle or trailer in this state without registration except as provided in this section. Such purchaser may operate or tow such motor vehicle or trailer without registration for a period not to exceed thirty days. Upon demand of proper authorities, there shall be presented by the person in charge of such motor vehicle or trailer, for examination, a certificate showing the date of transfer and the certificate of title, if required, to such motor vehicle or trailer with assignment thereof duly executed. When such motor vehicle or trailer is purchased from a nonresident, the person in charge of such motor vehicle or trailer shall present upon demand proper evidence of ownership from the state where such motor vehicle or trailer was purchased.

Sec. 66. (1) Any nonresident owner who desires to register a motor vehicle or trailer in this state shall register in the county where the motor vehicle or trailer is domiciled or where the owner conducts a bona fide business.

(2) A nonresident owner, except as provided in subsection (3) of this section, owning any motor vehicle or trailer which has been properly registered in the state, country, or other place of which the owner is a resident, and which at all times, when operated or towed in this state, has displayed upon it the license plate or plates issued for such motor vehicle or trailer in the place of residence of such owner, may operate or permit the operation or tow or permit the towing of such motor vehicle or trailer within the state without registering such motor vehicle or trailer or paying any fees to this state.

(3) Any nonresident owner gainfully employed or present in this state, operating a motor vehicle or towing a trailer in this state, shall register such motor vehicle or trailer in the same manner as a Nebraska resident, after thirty days of continuous employment or presence in this state, unless the state of his or her legal residence grants immunity from such requirements to residents of this state operating a motor vehicle or towing a trailer in that state. Any nonresident owner who operates a motor vehicle or tows a trailer in this state for thirty or more continuous days shall register such motor vehicle or trailer in the same manner as a Nebraska resident unless the state of his or her legal residence grants immunity from such requirements to residents of this state operating a motor vehicle or towing a trailer in that state.

Sec. 67. The provisions of the Motor Vehicle Registration Act relative to registration and display of registration numbers do not apply to a motor vehicle or trailer owned by a nonresident of this state, other than a foreign corporation doing business in this state, if the owner thereof has complied with the provisions of the law of the foreign country, state, territory, or federal district of his or her residence relative to registration of motor vehicles or trailers and the display of registration numbers thereon and conspicuously displays his or her registration numbers as required thereby.

Sec. 68. Sections 67 and 112 of this act shall be operative as to motor vehicles or trailers owned by a nonresident of this state only to the extent that under the laws of the foreign country, state, territory, or federal district of his or her residence, like exemptions and privileges are guaranteed to motor vehicles or trailers duly registered under the laws of and owned by residents of this state or to a motor vehicle or trailer duly licensed in the state of residence and operated by a nonresident agricultural worker, certified by the Department of Labor, as engaged in temporary agricultural employment in this state, for a period of not to exceed sixty days.

Sec. 69. Any purchaser of a motor vehicle or trailer from the State of Nebraska or any political subdivision of the state may operate such motor vehicle or tow such trailer without registration for a period of thirty days. Upon demand of proper authority, satisfactory proof of ownership, which shall be either the certificate of title to such motor vehicle or trailer with assignment thereof duly executed or a bill of sale which describes such motor vehicle or trailer with identification number, shall be presented by the person in charge of such motor vehicle or trailer for examination.

Sec. 70. (1)(a) Each county in the state shall use the county number system except as otherwise provided in this section.

(b) Registration of motor vehicles or trailers as farm trucks or farm trailers shall be by the county number system.

(2) Counties using the county number system shall show on motor vehicles or trailers licensed therein a county number on the license plate preceding a dash which shall then be followed by the registration number assigned to the motor vehicle or trailer. The county numbers assigned to the counties in Nebraska shall be as follows:

<u>No.</u>	<u>Name of County</u>	<u>No.</u>	<u>Name of County</u>
<u>1</u>	<u>Douglas</u>	<u>2</u>	<u>Lancaster</u>
<u>3</u>	<u>Gage</u>	<u>4</u>	<u>Custer</u>
<u>5</u>	<u>Dodge</u>	<u>6</u>	<u>Saunders</u>
<u>7</u>	<u>Madison</u>	<u>8</u>	<u>Hall</u>
<u>9</u>	<u>Buffalo</u>	<u>10</u>	<u>Platte</u>
<u>11</u>	<u>Otoe</u>	<u>12</u>	<u>Knox</u>
<u>13</u>	<u>Cedar</u>	<u>14</u>	<u>Adams</u>
<u>15</u>	<u>Lincoln</u>	<u>16</u>	<u>Seward</u>
<u>17</u>	<u>York</u>	<u>18</u>	<u>Dawson</u>
<u>19</u>	<u>Richardson</u>	<u>20</u>	<u>Cass</u>
<u>21</u>	<u>Scotts Bluff</u>	<u>22</u>	<u>Saline</u>
<u>23</u>	<u>Boone</u>	<u>24</u>	<u>Cuming</u>
<u>25</u>	<u>Butler</u>	<u>26</u>	<u>Antelope</u>
<u>27</u>	<u>Wayne</u>	<u>28</u>	<u>Hamilton</u>
<u>29</u>	<u>Washington</u>	<u>30</u>	<u>Clay</u>
<u>31</u>	<u>Burt</u>	<u>32</u>	<u>Thayer</u>
<u>33</u>	<u>Jefferson</u>	<u>34</u>	<u>Fillmore</u>
<u>35</u>	<u>Dixon</u>	<u>36</u>	<u>Holt</u>
<u>37</u>	<u>Phelps</u>	<u>38</u>	<u>Furnas</u>
<u>39</u>	<u>Cheyenne</u>	<u>40</u>	<u>Pierce</u>
<u>41</u>	<u>Polk</u>	<u>42</u>	<u>Nuckolls</u>
<u>43</u>	<u>Colfax</u>	<u>44</u>	<u>Nemaha</u>
<u>45</u>	<u>Webster</u>	<u>46</u>	<u>Merrick</u>
<u>47</u>	<u>Valley</u>	<u>48</u>	<u>Red Willow</u>
<u>49</u>	<u>Howard</u>	<u>50</u>	<u>Franklin</u>
<u>51</u>	<u>Harlan</u>	<u>52</u>	<u>Kearney</u>
<u>53</u>	<u>Stanton</u>	<u>54</u>	<u>Pawnee</u>
<u>55</u>	<u>Thurston</u>	<u>56</u>	<u>Sherman</u>
<u>57</u>	<u>Johnson</u>	<u>58</u>	<u>Nance</u>
<u>59</u>	<u>Sarpy</u>	<u>60</u>	<u>Frontier</u>
<u>61</u>	<u>Sheridan</u>	<u>62</u>	<u>Greeley</u>
<u>63</u>	<u>Boyd</u>	<u>64</u>	<u>Morrill</u>
<u>65</u>	<u>Box Butte</u>	<u>66</u>	<u>Cherry</u>
<u>67</u>	<u>Hitchcock</u>	<u>68</u>	<u>Keith</u>
<u>69</u>	<u>Dawes</u>	<u>70</u>	<u>Dakota</u>
<u>71</u>	<u>Kimball</u>	<u>72</u>	<u>Chase</u>
<u>73</u>	<u>Gosper</u>	<u>74</u>	<u>Perkins</u>
<u>75</u>	<u>Brown</u>	<u>76</u>	<u>Dundy</u>
<u>77</u>	<u>Garden</u>	<u>78</u>	<u>Deuel</u>
<u>79</u>	<u>Hayes</u>	<u>80</u>	<u>Sioux</u>
<u>81</u>	<u>Rock</u>	<u>82</u>	<u>Keya Paha</u>
<u>83</u>	<u>Garfield</u>	<u>84</u>	<u>Wheeler</u>
<u>85</u>	<u>Banner</u>	<u>86</u>	<u>Blaine</u>
<u>87</u>	<u>Logan</u>	<u>88</u>	<u>Loup</u>
<u>89</u>	<u>Thomas</u>	<u>90</u>	<u>McPherson</u>
<u>91</u>	<u>Arthur</u>	<u>92</u>	<u>Grant</u>
<u>93</u>	<u>Hooker</u>		

(3) (a) Except as provided in subdivision (1) (b) of this section, registration of motor vehicles or trailers in counties having a population of one hundred thousand inhabitants or more according to the most recent federal decennial census shall be by an alphanumeric system rather than by the county number system.

(b) Except as provided in subdivision (1) (b) of this section, registration of motor vehicles or trailers in all other counties shall be, at the option of each county board, by either the alphanumeric system or the county number system.

(c) Counties using the alphanumeric system shall show on the license plates of motor vehicles or trailers licensed therein a combination of three letters followed by a combination of three numerals. The department may adopt and promulgate rules and regulations creating alphanumeric distinctions on the license plates based upon the registration of the motor vehicle or trailer.

Sec. 71. The county and the county treasurer or designated county official and his or her employees or agents shall be exempt from all civil liability when carrying out powers and duties delegated under the Motor

Vehicle Registration Act.

Sec. 72. (1) Each county shall issue and file registration certificates using the vehicle titling and registration computer system prescribed by the department.

(2) The county treasurer or designated county official may appoint an agent to issue registration certificates and to accept the payment of taxes and fees as provided in the Motor Vehicle Registration Act, 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. 73. (1) Each licensed motor vehicle dealer or trailer dealer as defined in section 60-1401.02 doing business in this state, in lieu of registering each motor vehicle or trailer which such dealer owns of a type otherwise required to be registered, or any full-time or part-time employee or agent of such dealer may, if the motor vehicle or trailer displays dealer number plates:

(a) Operate or tow the motor vehicle or trailer upon the highways of this state solely for purposes of transporting, testing, demonstrating, or use in the ordinary course and conduct of business as a motor vehicle or trailer dealer. Such use may include personal or private use by the dealer and personal or private use by any bona fide employee licensed pursuant to Chapter 60, article 14, if the employee can be verified by payroll records maintained at the dealership as ordinarily working more than thirty hours per week or fifteen hundred hours per year at the dealership;

(b) Operate or tow the motor vehicle or trailer upon the highways of this state for transporting industrial equipment held by the licensee for purposes of demonstration, sale, rental, or delivery; or

(c) Sell the motor vehicle or trailer.

(2) Each licensed manufacturer as defined in section 60-1401.02 which actually manufactures or assembles motor vehicles or trailers within this state, in lieu of registering 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 tow the motor vehicle or trailer upon the 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 or trailer manufacturer, upon the condition that any such motor vehicle or trailer display thereon, in the manner prescribed in section 100 of this act, dealer number plates as provided for in section 114 of this act.

(3) In no event shall such plates be used on motor vehicles or trailers hauling other than automotive or trailer equipment, complete motor vehicles, or trailers which are inventory of such licensed dealer or manufacturer unless there is issued by the department a special permit specifying the hauling of other products. This section shall not be construed to allow a dealer to operate a motor vehicle or trailer with dealer number plates for the delivery of parts inventory. A dealer may use such motor vehicle or trailer to pick up parts to be used for the motor vehicle or trailer inventory of the dealer.

Sec. 74. Motor vehicles or trailers owned by a dealer and bearing dealer number plates may be operated or towed upon the 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 a dealer and bearing such dealer number plates may be operated or towed upon the 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 and shall be carried by such prospective buyer or service customer while operating such motor vehicle or towing such trailer. The department shall charge ten dollars for each special permit issued under this section.

Sec. 75. (1) A finance company 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 for a repossession registration certificate and one repossession license plate. Additional pairs of repossession certificates and repossession license plates may be procured for a fee of ten dollars each. Repossession license plates may be used only for operating or towing motor vehicles or trailers on the highways for the purpose of repossession,

demonstration, and disposal of such motor vehicles or trailers. The repossession certificate shall be displayed on demand for any motor vehicle or trailer which has a repossession license plate. A finance company shall be entitled to a dealer license plate only in the event such company is licensed as a motor vehicle dealer or trailer dealer under Chapter 60, article 14.

(2) Repossession license plates shall be prefixed with a large letter R and be serially numbered from 1 to distinguish them from each other. Such license plates shall be displayed only on the rear of a repossessed motor vehicle or trailer.

Sec. 76. Subject to all the provisions of law relating to motor vehicles and trailers not inconsistent with this section, any motor vehicle dealer or trailer dealer 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, his or her agent, or a bona fide purchaser, operate such motor vehicle or tow such trailer on the highways of this state without charge or registration of such motor vehicle or trailer. A sticker shall be displayed on the front and rear windows or the rear side windows of such motor vehicle, except a motorcycle, and displayed on the front and rear of each such trailer. On the sticker shall be plainly printed in black letters the words In Transit. One In Transit sticker shall be displayed on a motorcycle, which sticker may be one-half the size required for other motor vehicles. Such stickers shall include a registration number, which registration number shall be different for each sticker or pair of stickers issued, and the contents of such sticker and the numbering system shall be as prescribed by the department. Each dealer issuing such stickers shall keep a record of the registration number of each sticker or pair of stickers on the invoice of such sale. Such sticker shall allow such owner to operate the motor vehicle or tow 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 tow 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.

Sec. 77. Any person, firm, or corporation in this state engaged in the business of equipping, modifying, repairing, or detailing motor vehicles or trailers which are not registered and which are not owned by such person, firm, or corporation shall make an application to the department for a registration certificate and one license plate. Such application shall be accompanied by a fee of thirty dollars. Additional pairs of certificates and license plates may be procured for a fee of thirty dollars each. Such license 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 license plates may be used solely for the purpose of equipping, modifying, repairing, detailing, and delivering such motor vehicles or trailers. Upon demand of proper authorities, the operator of such motor vehicle shall present a written statement from the owner authorizing operation of such motor vehicle or towing such trailer.

Sec. 78. (1) 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 for a transporter's certificate and one transporter license plate. Additional pairs of transporter certificates and transporter license plates may be procured for a fee of ten dollars each. The transporter 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 motor vehicle or trailer being transported. Transporter license plates shall be displayed upon the motor vehicle or trailer being transported, or upon a properly registered truck or tractor in the process of towing a trailer which is itself being delivered by the transporter. And in such case, the registered truck or tractor shall also display a transporter plate upon the front thereof. The applicant for a transporter plate shall keep for six years a record of each motor vehicle or trailer transported by him or her under this section, and such record shall be available to the department for inspection. Each applicant shall file with the department proof of his or her

status as a bona fide transporter.

(2) Transporter license plates may be the same size as license 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 license plates may only be displayed upon the front of a driven motor vehicle of a lawful combination or upon the front of a motor vehicle driven singly or upon the rear of a trailer being towed.

Sec. 79. 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 registering the trailer and upon application to the department and payment of a fee of ten dollars, obtain a certificate and a license plate. The plate may be displayed on any trailer owned by the boat dealer when the trailer is transporting such a boat. The license plate shall be of a type designed by the department and so numbered as to distinguish one plate from another.

Sec. 80. Any motor vehicle or trailer owned by a dealer licensed under Chapter 60, article 14, and bearing other than dealer license plates 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 taxes or fees applicable to motor vehicles or trailers with dealer license plates.

Sec. 81. Whenever a manufacturer or dealer licensed under Chapter 60, article 14, maintains a branch or subagency, the manufacturer or dealer shall apply for a separate registration for such branch or subagency and shall pay therefor the fees provided in section 114 of this act for the registration of motor vehicles or trailers owned by or under the control of the manufacturer or dealer, and the determination of the department upon the question whether any establishment constitutes a branch or subagency, within the intent of this section, shall be conclusive. No manufacturer, dealer, or employee of a manufacturer or dealer shall cause or permit the display or other use of any license plate or certificate of registration which has been issued to such manufacturer or dealer except upon motor vehicles or trailers owned by such manufacturer or dealer.

Sec. 82. (1) Any person, not a resident of this state, who is the owner of a motor vehicle or trailer required to be registered in this state or any other state may, for the sole purpose of delivering, or having delivered, such motor vehicle or trailer, to his or her home or place of business in another state, apply for and obtain a thirty-day license plate which shall allow such person or his or her agent or employee to operate such motor vehicle or trailer upon the highways under conditions set forth in subsection (2) of this section, without obtaining a certificate of title to such motor vehicle in this state.

(2) Applications for such thirty-day license plate shall be made to the county treasurer or designated county official of the county where such motor vehicle or trailer 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 thirty-day license plate, which shall be devised by the director, 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 motor vehicle or trailer so licensed, the description of such motor vehicle or trailer, the place in Nebraska where such motor vehicle or trailer 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 motor vehicle or trailer, during which time such license plate shall be valid.

(3) Nonresident owner thirty-day license plates issued under this section shall be the same size and of the same basic design as regular license plates issued pursuant to section 100 of this act.

Sec. 83. (1) A film vehicle, subject to approval by the Department of Economic Development, may be registered upon application to the Department of Motor Vehicles. The Department of Motor Vehicles may provide distinctive license plates for such film vehicles. Such license plates shall be the same size and of the same basic design as regular license plates issued pursuant to section 100 of this act.

(2) The registration for film vehicles shall be issued only with the payment of the fees required by section 102 of this act and this section. The registration shall be valid for six months from the date of issuance and may be renewed for a period not to exceed three months upon payment of the renewal fee specified in this section.

(3) The six-month registration fee for a film vehicle shall be fifty dollars for a film vehicle with a gross vehicle weight of sixteen thousand

pounds or less and one hundred fifty dollars for a film vehicle with a gross vehicle weight of more than sixteen thousand pounds. The three-month renewal fee shall be twenty-five dollars. All fees collected by the Department of Motor Vehicles under this section shall be remitted to the State Treasurer for credit to the Highway Trust Fund.

Sec. 84. Upon receipt of an application duly verified, a nonresident carnival operator shall be issued a thirty-day carnival operators' permit to operate in Nebraska upon the payment of the following fees: For the gross vehicle weight of sixteen thousand pounds or less, ten dollars; for more than sixteen thousand pounds and not more than twenty-eight thousand pounds, fifteen dollars; for more than twenty-eight thousand pounds and not more than forty thousand pounds, twenty dollars; and for more than forty thousand pounds and not more than seventy-three thousand two hundred eighty pounds, twenty-five dollars, except that such a permit shall be issued only to out-of-state operators when the jurisdiction in which the motor vehicle and trailer is registered grants reciprocity to Nebraska. Such fees shall be paid to the county treasurer or designated county official or persons designated by the director, who shall have authority to issue the permit when the applicant is eligible and pays the required fee. All fees collected under the provisions of this section shall be paid into the state treasury and by the State Treasurer credited to the Highway Cash Fund.

Sec. 85. Every owner of a motor vehicle or trailer required to be registered shall make application for registration to the county treasurer or designated county official of the county in which the motor vehicle or trailer has situs. 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, or any other means as designated by the department. A salvage branded certificate of title and a nontransferable certificate of title provided for in section 60-131 shall not be valid for registration purposes.

Sec. 86. Each new application shall contain, in addition to other information as may be required by the department, the name and residential and mailing address of the applicant and a description of the motor vehicle or trailer, including the color, the manufacturer, the identification number, and the weight of the motor vehicle or trailer required by the Motor Vehicle Registration Act. With the application the applicant shall pay the proper registration fee and shall state whether the motor vehicle is propelled by alternative fuel and, if alternative fuel, the type of fuel. The form shall also contain a notice that bulk fuel purchasers may be subject to federal excise tax liability. The department shall prescribe a form, containing the notice, for supplying the information for motor vehicles to be registered. The county treasurer or designated county official shall include the form in each mailing made pursuant to section 186 of this act. The county treasurer or designated county official or his or her agent shall notify the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue whenever a motor vehicle powered by an alternative fuel is registered. The notification shall include the name and address of the registrant, the date of registration, the type of motor vehicle registered, and the type of alternative fuel used to propel the motor vehicle as indicated on the registration application.

Sec. 87. An application for registration of a motor vehicle shall be accompanied by proof of financial responsibility or evidence of insurance covering the motor vehicle. 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. Evidence of insurance shall give the effective dates of the automobile 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. Evidence of insurance in the form of a certificate of insurance for fleet vehicles may include, as an appropriate reference, a designation that the insurance coverage is applicable to all vehicles owned by the named insured, or wording of similar effect, in lieu of an explicit description. Proof of financial responsibility also may be evidenced by (1) a check by the department or its agents of the motor vehicle insurance data base created under section 136 of this act or (2) any other automated or electronic means as prescribed or developed by the department.

Sec. 88. No county treasurer or designated county official shall receive or accept an application or registration fee or issue any registration certificate for any motor vehicle or trailer without collection of the taxes and the fees imposed in section 77-2703 and sections 185 and 190 of this act and any other applicable taxes and fees upon such motor vehicle or trailer.

If applicable, the applicant shall furnish proof of payment, in the form prescribed by the director 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. 89. Upon the filing of such application, the department shall, upon registration, assign to such motor vehicle or trailer a distinctive registration number in the form of a license plate. Upon sale or transfer of any such motor vehicle or trailer, such number may be canceled or may be reassigned to another motor vehicle or trailer, at the option of the department, subject to the provisions of the Motor Vehicle Registration Act.

Sec. 90. The certificate of registration shall contain upon the face thereof the name of the registered owner of the motor vehicle or trailer, his or her residential mailing address, a description of the motor vehicle or trailer as set forth in the application for registration, and whether alternative fuel was used to propel the motor vehicle and, if so, the type of fuel. The certificate of registration shall have and contain the identical registration number denoted on the license plate in connection with which such certificate of registration is issued and shall be valid only for the registration period for which it is issued. On the back of the certificate, the certificate of registration shall include a statement in boldface print that an automobile liability policy or proof of financial responsibility is required in Nebraska. By paying the required registration fees, every person whose name appears on the registration of the motor vehicle or trailer certifies that a current and effective automobile liability policy or proof of financial responsibility will be maintained for the motor vehicle or trailer at the time of registration and while the motor vehicle or trailer is operated on a highway of this state and that he or she will also provide a current and effective automobile liability policy, evidence of insurance, or proof of financial responsibility for the motor vehicle or trailer upon demand.

Sec. 91. The county treasurer or designated county official shall issue a combined certificate and receipt for all fees received for the registration of motor vehicles or trailers to the applicant for registration and forward an electronic copy of the combined application and receipt to the department in a form prescribed by the department. Each county treasurer or designated county official shall make a report to the department of the number of original registrations of motor vehicles or trailers registered in the rural areas of the county and of the number of original registrations of motor vehicles or trailers 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. 92. (1) Registration may be renewed annually in a manner designated by the department and upon payment of the same fee as provided for the original registration. On making an application for renewal, the registration certificate for the preceding registration period or renewal notice or other evidence designated by the department shall be presented with the application.

(2) The certificate of registration and license plates issued by the department shall be valid during the registration period for which they are issued, and when validation decals issued pursuant to section 101 of this act have been affixed to the license plates, the plates shall also be valid for the registration period designated by such validation decals.

(3) The registration period for motor vehicles and trailers required to be registered as provided in section 62 of this act shall expire on the first day of the month one year from the month of issuance, and renewal shall become due on such day and shall become delinquent on the first day of the following month.

(4) Subsections (1) through (3) of this section do not apply to dealer's license plates, repossession plates, and transporter plates as provided in sections 73, 75, 78, and 79 of this act, which plates shall be issued for a calendar year. The registration period for apportioned vehicles as provided in section 198 of this act shall expire December 31 of each year and shall become delinquent February 1 of the following year.

Sec. 93. Any owner who has two or more motor vehicles or trailers required to be registered under the Motor Vehicle Registration Act may register all such motor vehicles or trailers on a calendar-year basis or on an annual basis for the same registration period beginning in a month chosen by the owner. When electing to establish the same registration period for all

such motor vehicles or trailers, the owner shall pay the registration fee, the motor vehicle tax imposed in section 185 of this act, and the motor vehicle fee imposed in section 190 of this act on each motor vehicle for the number of months necessary to extend its current registration period to the registration period under which all such motor vehicles or trailers will be registered. Credit shall be given for registration paid on each motor vehicle or trailer when the motor vehicle or trailer has a later expiration date than that chosen by the owner except as otherwise provided in sections 121 and 128 of this act. Thereafter all such motor vehicles or trailers shall be registered on an annual basis starting in the month chosen by the owner.

Sec. 94. 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 motor vehicle or trailer remains the same, other names may be deleted therefrom or new names added thereto for a fee of one dollar and fifty cents.

Sec. 95. Except as otherwise provided in sections 121 and 128 of this act, (1) upon transfer of ownership of any motor vehicle or trailer, (2) in case of loss of possession because of fire, theft, dismantlement, or junking, (3) when a salvage branded certificate of title is issued, (4) whenever a type or class of motor vehicle or trailer previously registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated or towed on the public roads and no longer subject to registration fees, the motor vehicle tax imposed in section 185 of this act, and the motor vehicle fee imposed in section 190 of this act, or (5) in case of a change in the situs of a motor vehicle or trailer to a location outside of this state, the registration shall expire and the registered owner may, by returning the registration certificate, the license plates, and, when appropriate, the validation decals and by either making affidavit to the county treasurer or designated county official of the occurrence of an event described in subdivisions (1) through (4) of this section or, in the case of a change in situs, displaying to the county treasurer or designated county official the registration certificate of such other state as evidence of a change in situs, receive a refund of that part of the unused fees on motor vehicles or 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 motor 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 after the date of the event or shall be deemed to have forfeited his or her right to such refund. For purposes of this section, 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 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 license plates and, when appropriate, validation decals to another motor vehicle or trailer shall be made within thirty days of the date of purchase.

Sec. 96. Whenever the registered owner files an application with the county treasurer or designated county official showing that a motor vehicle or trailer is disabled and has been removed from service, the registered owner may, by returning the registration certificate, the license plates, and, when appropriate, the validation decals or, in the case of the unavailability of such registration certificate or certificates, license plates, or validation decals, 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 except as otherwise provided in sections 121 and 128 of this act. The owner shall also receive a credit for the unused portion of the motor vehicle tax and fee based upon the number of unexpired months remaining in the registration year. When the owner registers a replacement motor vehicle or trailer at the time of filing such affidavit, the credit may be immediately applied against the registration fee and the motor vehicle tax and fee for the replacement motor vehicle or trailer. When no such replacement motor vehicle or trailer 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 for the registration fee and issue a credit certificate to the owner. For the motor vehicle tax and fee, the county treasurer or designated county official shall determine the amount, if any, of the allowable credit and issue a credit certificate to the owner. When such motor vehicle or trailer is removed from service within the

same month in which it was registered, no credits shall be allowed for such month. The credits may be applied against taxes and fees for new or replacement motor vehicles or trailers incurred within one year after cancellation of registration of the motor vehicle or trailer for which the credits were allowed. When any such motor vehicle or trailer is reregistered within the same registration year in which its registration has been canceled, the taxes and fees shall be that portion of the registration fee and the motor vehicle tax and fee for the remainder of the registration year.

Sec. 97. If a motor vehicle or trailer has a salvage branded certificate of title issued as a result of an insurance company acquiring the motor vehicle or trailer through a total loss settlement, the prior owner of the motor vehicle or trailer who is a party to the settlement may receive a credit or refund of unused fees and taxes by (1) filing an application with the county treasurer or designated county official within thirty days after the date of the settlement stating that title to the motor vehicle or trailer was transferred as a result of the settlement and (2) returning the registration certificate, the license plates, and, when appropriate, the validation decals or, in the case of the unavailability of the registration certificate, license plates, or validation decals, filing an affidavit with the county treasurer or designated county official regarding the transfer of title due to the settlement and the unavailability of the certificate, license plates, or validation decals. The owner may receive a refund or credit of the registration fees for the unexpired months remaining in the registration year determined based on the date when the motor vehicle or trailer was damaged and became unavailable for service. The owner may receive a credit for motor vehicle taxes and fees for the unexpired months remaining in the registration year determined based on the date when the motor vehicle or trailer was damaged and became unavailable for service. If the motor vehicle or trailer was damaged and became unavailable for service during the same month in which it was registered, no refund or credit shall be allowed for such month. When the owner registers a replacement motor vehicle or trailer at the time of filing such affidavit, the credit may be immediately applied against the registration fee and the motor vehicle tax and fee for the replacement motor vehicle or trailer. When no such replacement motor vehicle or trailer is so registered, the county treasurer or designated county official shall refund the unused registration fees or forward the application and affidavit, if any, to the State Treasurer who shall determine the amount, if any, of the allowable credit for the registration fee and issue a credit certificate to the owner. For the motor vehicle tax and fee, the county treasurer or designated county official shall determine the amount, if any, of the allowable credit and issue a credit certificate to the owner. The credits may be applied against taxes and fees for new or replacement motor vehicles or trailers incurred within one year after the date of the settlement.

Sec. 98. 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, or the department if registration was pursuant to section 198 of this act, a refund in the amount of fifty percent of the original license fee, fifty percent of the motor vehicle tax imposed in section 185 of this act, and fifty percent of the motor vehicle fee imposed in section 190 of this act, except that no refunds shall be made on any license surrendered after the ninth month of the registration period for which the motor vehicle or trailer was registered.

Sec. 99. (1) Except as otherwise specifically provided, no person shall operate or park or cause to be operated or parked a motor vehicle or tow or park or cause to be towed or parked a trailer on the highways unless such motor vehicle or trailer has displayed the proper number of plates as required in the Motor Vehicle Registration Act.

In each registration period in which new license plates are not issued, previously issued license plates shall have affixed thereto the validation decals issued pursuant to section 101 of this act. In all cases such license plates shall be securely fastened in an upright position to the motor vehicle or trailer so as to prevent such plates from swinging and at a minimum distance of twelve inches from the ground to the bottom of the license plate. No person shall attach to or display on such motor vehicle or trailer any (a) license plate or registration certificate other than as assigned to it for the current registration period, (b) fictitious or altered license plates or registration certificate, (c) license plates or registration certificate that has been canceled by the department, or (d) license plates lacking current validation decals.

(2) 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.

Sec. 100. (1) The department shall issue to every person whose motor vehicle or trailer is registered fully reflectorized license plates upon which shall be displayed (a) the registration number consisting of letters and numerals assigned to such motor vehicle or trailer in figures not less than two and one-half inches nor more than three inches in height and (b) also the word Nebraska suitably lettered so as to be attractive. Two license plates shall be issued for every motor vehicle, except that one plate shall be issued for dealers, motorcycles, truck-tractors, trailers, buses, and apportionable vehicles. The license plates shall be of a color designated by the director. The color of the plates shall be changed each time the license plates are changed. Each time the license plates are changed, the director shall secure competitive bids for materials pursuant to sections 81-145 to 81-162. Motorcycle and trailer license plate letters and numerals may be one-half the size of those required in this section.

(2) When two license plates are issued, one shall be prominently displayed at all times on the front and one on the rear of the registered motor vehicle or trailer. When only one plate is issued, it shall be prominently displayed on the rear of the registered motor vehicle or trailer. When only one plate is issued for motor vehicles registered pursuant to section 198 of this act and truck-tractors, it shall be prominently displayed on the front of the apportionable vehicle.

Sec. 101. Except for license plates issued pursuant to section 203 of this act, license plates shall be issued every six years beginning with the license plates issued in the year 2005. Except for plates issued pursuant to such section, in the years in which plates are not issued, in lieu of issuing such license plates, the department shall furnish to every person whose motor vehicle or trailer is registered one or two validation decals, as the case may be, which validation decals shall bear the year for which issued and be so constructed as to permit them to be permanently affixed to the plates.

Sec. 102. Whenever new license plates, including duplicate or replacement license plates, are issued to any person, a fee per plate shall be charged in addition to all other required fees. The plate fee shall be determined by the department and shall only cover the cost of the license plate and validation decals but shall not exceed three dollars and fifty cents. All fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Highway Trust Fund.

Sec. 103. There is hereby created the License Plate Cash Fund which shall consist of money transferred to it pursuant to section 39-2215. All costs associated with the manufacture of license plates and decals provided for in the Motor Vehicle Registration Act and section 60-1804 shall be paid from funds appropriated from the License Plate Cash Fund. The fund shall be used exclusively for such purposes and shall be administered by the department. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 104. The department shall issue the following types of license plates:

(1) Amateur radio station license plates issued pursuant to section 126 of this act;

(2) Boat dealer license plates issued pursuant to section 79 of this act;

(3) Bus license plates issued pursuant to section 144 of this act;

(4) Commercial truck and truck-tractor license plates issued pursuant to section 147 of this act;

(5) Dealer or manufacturer license plates issued pursuant to sections 114 and 115 of this act;

(6) Disabled veteran license plates issued pursuant to section 124 of this act;

(7) Farm trailer license plates issued pursuant to section 151 of this act;

(8) Farm truck license plates issued pursuant to section 146 of this act;

(9) Farm trucks with a gross weight of over sixteen tons license plates issued pursuant to section 146 of this act;

(10) Fertilizer trailer license plates issued pursuant to section 151 of this act;

(11) Film vehicle license plates issued pursuant to section 83 of this act;

(12) Fleets of apportionable commercial vehicles license plates

issued pursuant to section 203 of this act;

(13) Handicapped or disabled person license plates issued pursuant to section 113 of this act;

(14) Historical vehicle license plates issued pursuant to sections 130 to 134 of this act;

(15) Local truck license plates issued pursuant to section 145 of this act;

(16) Motor vehicle license plates for motor vehicles owned or operated by the state, counties, municipalities, or school districts issued pursuant to section 105 of this act;

(17) Motor vehicles exempt pursuant to section 107 of this act;

(18) Motorcycle license plates issued pursuant to section 100 of this act;

(19) Nebraska Cornhusker Spirit Plates issued pursuant to sections 127 to 129 of this act;

(20) Nonresident owner thirty-day license plates issued pursuant to section 82 of this act;

(21) Passenger car having a seating capacity of ten persons or less and not used for hire issued pursuant to section 100 of this act;

(22) Passenger car having a seating capacity of ten persons or less and used for hire issued pursuant to section 100 of this act;

(23) Pearl Harbor license plates issued pursuant to section 122 of this act;

(24) Personal-use dealer license plates issued pursuant to section 116 of this act;

(25) Personalized message license plates for motor vehicles and cabin trailers, except commercial trucks registered for over ten tons gross weight, issued pursuant to sections 118 to 121 of this act;

(26) Prisoner-of-war license plates issued pursuant to section 123 of this act;

(27) Purple Heart license plates issued pursuant to section 125 of this act;

(28) Recreational vehicle license plates issued pursuant to section 151 of this act;

(29) Repossession license plates issued pursuant to section 75 of this act;

(30) Trailer license plates issued for trailers owned or operated by the state, counties, municipalities, or school districts issued pursuant to section 106 of this act;

(31) Trailer license plates issued pursuant to section 100 of this act;

(32) Trailers exempt pursuant to section 108 of this act;

(33) Transporter license plates issued pursuant to section 78 of this act;

(34) Trucks or combinations of trucks, truck-tractors or trailers which are not for hire and engaged in soil and water conservation work and used for the purpose of transporting pipe and equipment exclusively used by such contractors for soil and water conservation construction license plates issued pursuant to section 149 of this act;

(35) Utility trailer license plates issued pursuant to section 151 of this act; and

(36) Well-boring apparatus and well-servicing equipment license plates issued pursuant to section 109 of this act.

Sec. 105. (1) The department may provide a distinctive license plate for all motor vehicles owned or operated by the state, counties, municipalities, or school districts. Motor vehicles owned or operated by the state, counties, municipalities, or school districts shall display such distinctive license plates when such license plates are issued or shall display undercover license plates when such license plates are issued under section 135 of this act.

(2) Any motor vehicle owned or leased and used by any city or village of this state, any rural fire protection district, the Civil Air Patrol, any public school district, any county, the state, the United States Government, any entity formed pursuant to the Interlocal Cooperation Act, the Integrated Solid Waste Management Act, or the Joint Public Agency Act, or any municipal public body or authority used in operating a public passenger transportation system, and exempt from a distinct marking as provided in section 81-1021, may carry license plates the same design and size as are provided in subsection (1) of this section or undercover license plates issued under section 135 of this act.

Sec. 106. (1) The department may provide a distinctive license plate for all trailers owned or operated by the state, counties,

municipalities, or school districts. Trailers owned or operated by the state, counties, municipalities, or school districts shall display such distinctive license plates when such license plates are issued or shall display undercover license plates when such license plates are issued under section 135 of this act.

(2) Any trailer owned or leased and used by any city or village of this state, any rural fire protection district, the Civil Air Patrol, any public school district, any county, the state, the United States Government, any entity formed pursuant to the Interlocal Cooperation Act, the Integrated Solid Waste Management Act, or the Joint Public Agency Act, or any municipal public body or authority used in operating a public passenger transportation system, and exempt from a distinct marking as provided in section 81-1021, may carry license plates the same design and size as are provided in subsection (1) of this section or undercover license plates issued under section 135 of this act.

Sec. 107. The department may provide distinctive license plates issued for use on motor vehicles exempt pursuant to subdivision (6) of section 185 of this act. License plates on such motor vehicles shall display, in addition to the license number, the word exempt which shall appear at the bottom of the license plates.

Sec. 108. The department may provide distinctive license plates issued for use on trailers exempt pursuant to subdivision (6) of section 185 of this act. License plates on such trailers shall display, in addition to the license number, the word exempt which shall appear at the bottom of the license plates.

Sec. 109. (1) Any owner of well-boring apparatus and well-servicing equipment may make application to the county treasurer or designated county official for license plates.

(2) Well-boring apparatus and well-servicing equipment license plates shall display thereon, in addition to the license number, the words special equipment.

Sec. 110. Any owner of a motor vehicle registered as a local truck may make application to the department for a special permit authorizing operation of such local truck on the highways of this state beyond the limits specified by law for local trucks for the sole purpose of having such truck equipped, modified, or serviced. The operator of the local truck shall have such permit in his or her possession at all times when he or she is operating such local truck beyond the limits specified by law for the local truck and shall display such permit upon demand of proper authorities. The fee for this permit shall be five dollars payable to the department. The department shall remit the fee to the State Treasurer for credit to the Highway Cash Fund.

Sec. 111. Special permits may be supplied by the department and issued by the county treasurer or designated county official 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 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 and size limitations as defined in sections 60-6,288 to 60-6,294, but the fee shall be no less than twenty-five dollars. Such fee shall be collected and distributed in the same manner as other motor vehicle fees.

Sec. 112. If a truck, truck-tractor, or trailer is lawfully licensed under the laws of another state or province and is engaged in hauling grain or other seasonally harvested products from the field where they are harvested to storage or market during the period from June 1 to December 15 of each year or under emergency conditions, the right to operate over the highways of this state for a period of ninety days shall be authorized by obtaining a permit therefor from the county treasurer or designated county official or his or her agent of the county in which grain is first hauled. Such permit shall be issued electronically upon the payment of a fee of twenty dollars for a truck or one hundred fifty dollars for any combination of truck, truck-tractor, or trailer. The fees for such permits, when collected, shall be remitted to the State Treasurer for credit to the Highway Cash Fund.

Sec. 113. (1) The department shall, without the payment of any fee except the taxes and fees required by sections 100, 102, 185, and 190 of this act, issue license plates for one motor vehicle not used for hire and a license plate for one motorcycle not used for hire to:

(a) Any permanently handicapped or disabled person as defined in section 18-1738 or his or her parent, legal guardian, foster parent, or agent

upon application and proof of a permanent handicap or disability; or

(b) A trust which owns the motor vehicle or motorcycle if a designated beneficiary of the trust qualifies under subdivision (a) of this subsection.

Beginning January 1, 2005, an application and proof of disability in the form and with the information required by section 18-1738 shall be filed before license plates are issued or reissued.

(2) The license plate or plates shall carry the internationally accepted wheelchair symbol, which symbol is a representation of a person seated in a wheelchair surrounded by a border six units wide by seven units high, and such other letters or numbers as the director prescribes. Such license plate or plates shall be used by such person in lieu of the usual license plate or plates.

(3) The department shall compile and maintain a registry of the names, addresses, and license numbers of all persons who obtain special license plates pursuant to this section and all persons who obtain a handicapped or disabled parking permit as described in section 18-1739.

Sec. 114. (1) Any licensed dealer or manufacturer 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 of the county in which his or her place of business is located for a certificate and one dealer license plate for the type of motor vehicle or trailer the dealer has been authorized by the Nebraska Motor Vehicle Industry Licensing Board to sell and demonstrate. One additional dealer license plate may be procured for the type of motor vehicle or trailer the dealer has sold during the last previous period of October 1 through September 30 for each twenty motor vehicles or trailers sold at retail during such period or one additional dealer license plate for each thirty motor vehicles or trailers sold at wholesale during such period, but not to exceed a total of five additional dealer license plates in the case of motor vehicles or trailers sold at wholesale, or, in the case of a manufacturer, for each ten motor vehicles or trailers 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.

(2) Dealer or manufacturer license plates shall display, in addition to the registration number, the letters DLR.

Sec. 115. 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 license plates when the dealer or manufacturer furnishes satisfactory proof for a need of additional dealer license plates because of special condition or hardship. In the case of unauthorized use of dealer license plates by any licensed dealer, the Nebraska Motor Vehicle Industry Licensing Board may hold a hearing and after such hearing may determine that such dealer is not qualified for continued usage of such dealer license plates for a set period not to exceed one year.

Sec. 116. (1) Any licensed dealer or manufacturer may, upon payment of an annual fee of two hundred fifty dollars, make an application, on a form approved by the Nebraska Motor Vehicle Industry Licensing Board, to the county treasurer or designated county official of the county in which his or her place of business is located for a certificate and one personal-use dealer license plate for the type of motor vehicle or trailer the dealer has been authorized by the Nebraska Motor Vehicle Industry Licensing Board to sell and demonstrate. Additional personal-use dealer license plates may be procured upon payment of an annual fee of two hundred fifty dollars each, subject to the same limitations as provided in section 114 of this act as to the number of additional dealer license plates. A personal-use dealer license plate may be displayed on a motor vehicle having a gross weight including any load of six thousand pounds or less belonging to the dealer, may be used in the same manner as a dealer license plate, and may be used for personal or private use of the dealer, the dealer's immediate family, or any bona fide employee of the dealer licensed pursuant to Chapter 60, article 14.

(2) Personal-use dealer license plates shall have the same design and shall be displayed as provided in sections 70 and 100 of this act.

Sec. 117. 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 or to the Nebraska Motor Vehicle Industry Licensing Board any dealer license 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.

Sec. 118. (1) In lieu of the license plates provided for by section 100 of this act, the department shall issue personalized message license

plates for motor vehicles or cabin trailers, except commercial trucks registered for over ten tons gross weight, to all applicants who meet the requirements of sections 119 to 121 of this act. Personalized message license plates shall be the same size and of the same basic design as regular license plates issued pursuant to section 100 of this act. The characters used shall consist only of letters and numerals of the same size and design and shall comply with the requirements of subdivision (1)(a) of section 100 of this act. A maximum of seven characters may be used, except that for motorcycles, a maximum of six characters may be used.

(2) The following conditions apply to all personalized message license plates:

(a) County prefixes shall not be allowed except in counties using the alphanumeric system for motor vehicle registration. The numerals in the county prefix shall be the numerals assigned to the county, pursuant to subsection (2) of section 70 of this act, in which the motor vehicle or cabin trailer is registered. Renewal of a personalized message license plate containing a county prefix shall be conditioned upon the motor vehicle or cabin trailer being registered in such county. The numerals in the county prefix, including the hyphen or any other unique design for an existing license plate style, count against the maximum number of characters allowed under this section;

(b) The characters in the order used shall not conflict with or duplicate any number used or to be used on the regular license plates or any number or license plate already approved pursuant to sections 118 to 121 of this act;

(c) The characters in the order used shall not express, connote, or imply any obscene or objectionable words or abbreviations; and

(d) An applicant receiving a personalized message license plate for a farm truck with a gross weight of over sixteen tons or a commercial truck or truck-tractor with a gross weight of five tons or over shall affix the appropriate tonnage decal to such license plate.

(3) The department shall have sole authority to determine if the conditions prescribed in subsection (2) of this section have been met.

Sec. 119. (1) Application for personalized message license plates shall be made to the department. The department shall make available through each county treasurer or designated county official forms to be used for such applications.

(2) Each initial application shall be accompanied by a fee of thirty dollars. The fees shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

(3) An application for renewal of a license plate previously approved and issued shall be accompanied by a fee of thirty dollars. County treasurers or designated county officials collecting fees pursuant to this subsection shall remit them to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

Sec. 120. When the department approves an application for personalized message license plates, it shall notify the applicant and deliver the license plates to the county treasurer or designated county official of the county in which the motor vehicle or cabin trailer is to be registered. The county treasurer or designated county official shall deliver such plates to the applicant, in lieu of regular license plates, when the applicant complies with the other provisions of law for registration of the motor vehicle or cabin trailer.

Sec. 121. (1) The owner of a motor vehicle or cabin trailer bearing personalized message license plates may make application to the county treasurer or designated county official to have such license plates transferred to a motor vehicle or cabin trailer other than the motor vehicle or cabin trailer for which such license plates were originally purchased if such motor vehicle or cabin trailer is owned by the owner of the license plates.

(2) The owner may have the unused portion of the message plate fee credited to the other motor vehicle or cabin trailer which will bear the license plate at the rate of eight and one-third percent per month for each full month left in the registration period.

(3) Application for such transfer shall be accompanied by a fee of three dollars. The fees shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

Sec. 122. (1) Any resident of this state may, in addition to the application required by section 85 of this act, make application to the department for a set of license plates designed by the department to indicate that he or she is a survivor of the Japanese attack on Pearl Harbor if he or she:

(a) Was a member of the United States Armed Forces on December 7, 1941;

(b) Was on station on December 7, 1941, during the hours of 7:55 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or offshore at a distance not to exceed three miles;

(c) Was discharged or otherwise separated with a characterization of honorable from the United States Armed Forces; and

(d) Holds a current membership in a Nebraska Chapter of the Pearl Harbor Survivors Association.

(2) The license plates shall be issued upon the applicant paying the regular license fee and an additional fee of five dollars and furnishing proof satisfactory to the department that the applicant fulfills the requirements provided by subsection (1) of this section. The additional fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. Only one motor vehicle or trailer owned by the applicant shall be so licensed at any one time.

(3) If the license plates issued pursuant to this section are lost, stolen, or mutilated, the recipient of the license plates shall be issued replacement license plates upon request and without charge.

Sec. 123. (1) Any resident of this state who was captured and incarcerated by an enemy of the United States during a period of conflict with such enemy and who was discharged or otherwise separated with a characterization of honorable from or is currently serving in the United States Armed Forces may, in addition to the application required in section 85 of this act, make application to the department for a set of license plates designed to indicate that he or she is a former prisoner of war. The license plates shall be issued upon the applicant paying the regular license fee and an additional fee of five dollars and furnishing proof satisfactory to the department that the applicant was formerly a prisoner of war. The additional fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. Only one motor vehicle or trailer owned by an applicant shall be so licensed at any one time.

(2) If the license plates issued under this section are lost, stolen, or mutilated, the recipient of the license plates shall be issued replacement license plates upon request and without charge.

Sec. 124. (1) Any resident of this state who is a veteran of the United States Armed Forces, who was discharged or otherwise separated with a characterization of honorable or general (under honorable conditions), and who is classified by the United States Department of Veterans Affairs as one hundred percent service-connected disabled may, in addition to the application required in section 85 of this act, apply to the Department of Motor Vehicles for a set of license plates designed by the department to indicate that the applicant for the plates is a disabled veteran. The inscription on the license plates shall be D.A.V. immediately below the license plate number to indicate that the holder of the license plates is a disabled veteran. The plates shall be issued upon the applicant paying the regular license fee and an additional fee of five dollars and furnishing proof satisfactory to the department that the applicant is a disabled veteran. The additional fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. Only one motor vehicle or trailer owned by the applicant shall be so licensed at any one time.

(2) If the license plates issued under this section are lost, stolen, or mutilated, the recipient of the plates shall be issued replacement license plates as provided in section 157 of this act.

Sec. 125. (1) Any resident of this state may, in addition to the application required by section 85 of this act, make application to the department for a set of license plates designed by the department to indicate that the applicant for the license plates has received from the federal government an award of a Purple Heart. The inscription of the plates shall be designed so as to include a facsimile of the award and beneath any numerical designation upon the plates pursuant to section 70 of this act the words Purple Heart separately on one line and the words Combat Wounded on the line below.

(2) The license plates shall be issued upon payment of the regular license fee and an additional fee of five dollars and furnishing proof satisfactory to the department that the applicant was awarded the Purple Heart. The additional fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. Only one motor vehicle or trailer owned by the applicant shall be so licensed at any one time.

(3) If license plates issued pursuant to this section are lost, stolen, or mutilated, the recipient of the plates shall be issued replacement license plates upon request and without charge.

Sec. 126. (1) Any person who (a) holds an unrevoked and unexpired amateur radio station license issued by the Federal Communications Commission, (b) is a resident of this state, and (c) is the owner of a passenger car, recreational vehicle, or commercial motor vehicle, may, in addition to the application required by section 85 of this act, make application to the department for a license plate or a set of license plates upon which shall be inscribed the official amateur radio call letters of such applicant. Such license plates shall be issued, in lieu of the usual numbers and letters, to such an applicant upon payment of the regular license fee and the payment of an additional fee of five dollars and furnishing proof that the applicant holds such an unrevoked and unexpired amateur radio station license. The additional fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. Only one such motor vehicle owned by an applicant shall be so registered at any one time.

(2) An applicant applying for renewal of amateur radio station license plates shall again furnish proof that he or she holds an unrevoked and unexpired amateur radio station license issued by the Federal Communications Commission.

(3) The department shall prescribe the size and design of the license plates and furnish such plates to the persons applying for and entitled to the same upon the payment of the required fee.

Sec. 127. (1) The department, in designing Nebraska Cornhusker Spirit Plates, shall:

(a) Include the word Cornhuskers or Huskers prominently in the design;

(b) Use scarlet and cream colors in the design or such other similar colors as the department determines to best represent the official team colors of the University of Nebraska Cornhuskers athletic programs and to provide suitable reflection and contrast;

(c) Use cream or a similar color for the background of the design and scarlet or a similar color for the printing; and

(d) Create a design reflecting support for the University of Nebraska Cornhuskers athletic programs in consultation with the University of Nebraska-Lincoln Athletic Department. The design shall be selected on the basis of (i) enhancing the marketability of spirit plates to supporters of University of Nebraska Cornhuskers athletic programs and (ii) limiting the manufacturing cost of each spirit plate to an amount less than or equal to the amount charged for license plates pursuant to section 102 of this act.

(2) One type of Nebraska Cornhusker Spirit Plates shall be consecutively numbered spirit plates. The department shall:

(a) Number the spirit plates consecutively beginning with the number one, using numerals the size of which maximizes legibility; and

(b) Not use a county designation or any characters other than numbers on the spirit plates.

(3) One type of Nebraska Cornhusker Spirit Plates shall be personalized message spirit plates. Such plates shall be issued subject to the same conditions specified for message plates in subsection (2) of section 118 of this act. The characters used shall consist only of letters and numerals of the same size and design and shall comply with the requirements of subdivision (1)(a) of section 100 of this act. A maximum of seven characters may be used.

Sec. 128. (1) A resident of Nebraska may apply to the department for Nebraska Cornhusker Spirit Plates in lieu of regular license plates on an application prescribed and provided by the department for any motor vehicle or cabin trailer, except for a commercial truck registered for over ten tons gross weight or a motorcycle. An applicant receiving a spirit plate for a farm truck with a gross weight of over sixteen tons or for a commercial truck or truck-tractor registered for a gross weight of five tons or over shall affix the appropriate tonnage decal to the spirit plate. The department shall make forms available for such applications through the county treasurers or designated county officials. Each application for initial issuance or renewal of spirit plates shall be accompanied by a fee of seventy dollars. Fees collected pursuant to this subsection shall be remitted to the State Treasurer. The State Treasurer shall credit forty-three percent of the fees for initial issuance and renewal of spirit plates to the Department of Motor Vehicles Cash Fund and fifty-seven percent of the fees to the Spirit Plate Proceeds Fund.

(2) When the department receives an application for spirit plates, it shall deliver the plates to the county treasurer or designated county official of the county in which the motor vehicle or cabin trailer is registered. The county treasurer or designated county official shall issue spirit plates in lieu of regular license plates when the applicant complies

with the other provisions of law for registration of the motor vehicle or cabin trailer. If spirit plates are lost, stolen, or mutilated, the licensee shall be issued replacement license plates pursuant to section 157 of this act.

(3) (a) The owner of a motor vehicle or cabin trailer bearing spirit plates may make application to the county treasurer or designated county official to have such spirit plates transferred to a motor vehicle or cabin trailer other than the motor vehicle or cabin trailer for which such plates were originally purchased if such motor vehicle or cabin trailer is owned by the owner of the spirit plates.

(b) The owner may have the unused portion of the spirit plate fee credited to the other motor vehicle or cabin trailer which will bear the spirit plate at the rate of eight and one-third percent per month for each full month left in the registration period.

(c) Application for such transfer shall be accompanied by a fee of three dollars. Fees collected pursuant to this subsection shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

Sec. 129. (1) The Spirit Plate Proceeds Fund is created. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(2) If the cost of manufacturing Nebraska Cornhusker Spirit Plates at any time exceeds the amount charged for license plates pursuant to section 102 of this act, any money to be credited to the Spirit Plate Proceeds Fund shall instead be credited first to the Highway Trust Fund in an amount equal to the difference between the manufacturing costs of such spirit plates and the amount charged pursuant to such section with respect to such spirit plates and the remainder shall be credited to the Spirit Plate Proceeds Fund.

(3) The first three million dollars credited to the Spirit Plate Proceeds Fund and not credited to the Highway Trust Fund shall be appropriated to the University of Nebraska to establish an endowment fund to provide financial support to former University of Nebraska athletes to pursue undergraduate and postgraduate studies at any University of Nebraska campus. Funds appropriated by the Legislature for such scholarship program shall be held, managed, and invested as an endowed scholarship fund in such manner as the Board of Regents of the University of Nebraska shall determine and as authorized by section 72-1246. The income from the endowed scholarship fund shall be expended for such scholarships. The University of Nebraska shall grant financial support to former athletes who demonstrate financial need as determined by the Federal Pell Grant Program or similar need-based qualifications as approved by the financial aid office of the appropriate campus.

(4) The next two million dollars credited to the Spirit Plate Proceeds Fund and not credited to the Highway Trust Fund shall be appropriated to the University of Nebraska to establish an endowment fund to provide financial support for the academic service units of the athletic departments of the campuses of the University of Nebraska in support of academic services to athletes.

(5) Any money credited to the Spirit Plate Proceeds Fund and not credited to the Highway Trust Fund after the first five million dollars shall be divided equally between the campuses of the state college system and the University of Nebraska for the repair, maintenance, upkeep, and improvement of facilities at any campus, except that the first ten percent of the amount over five million dollars shall be credited to the endowment fund created in subsection (3) of this section.

Sec. 130. (1) Any person who is the owner of a historical vehicle which is thirty or more years old at the time of making application for registration or transfer of title may upon application register the same as a historical vehicle upon payment of a fee of fifty dollars for each historical vehicle and be issued license plates of distinctive design in lieu of the usual license plates. Such plates, in addition to the registration number, shall display the words historical and Nebraska for identification. The registration shall be valid while the historical vehicle is owned by the applicant without the payment of any additional fee, tax, or license.

(2) In addition to the fee specified in subsection (1) of this section, there shall be an initial processing fee of ten dollars to defray the costs of issuing the first license plate to each collector and to establish a distinct license plate number for each collector.

(3) Each collector applying for registration under this section other than a nonprofit organization described in sections 21-608 and 21-609 must own and have registered one or more motor vehicles with regular license

plates which he or she uses for regular transportation.

(4) A collector, upon selling or otherwise relinquishing ownership of a historical vehicle, may have its registration and license plate transferred to another historical vehicle of the same category in his or her possession upon payment of a fee of twenty-five dollars.

(5) A motor vehicle or trailer manufactured, assembled from a kit, or otherwise assembled as a reproduction or facsimile of a historical vehicle shall not be eligible for registration under this section unless it has been in existence for thirty years or more. The age of the motor vehicle or trailer shall be calculated from the year reflected on the certificate of title.

(6) Collectors who, on August 24, 1975, have motor vehicles registered and licensed as antique vehicles shall be permitted to retain such registration and license if the collector submits an affidavit to the department sworn to by the antique vehicle owner that the antique vehicle is being collected, preserved, restored, and maintained as a hobby and not for the general use of the antique vehicle.

(7) (a) An owner of a historical vehicle eligible for registration under this section may use a license plate or plates issued by this state in the year corresponding to the model year date when the historical vehicle was manufactured in lieu of the license plates issued pursuant to subsection (1) of this section subject to the approval of the department. The department shall inspect the license plate or plates and may approve the license plate or plates if it is determined that the model year date license plate or plates are legible and serviceable and that the license plate numbers do not conflict with or duplicate other numbers assigned and in use. An original-issued license plate or plates that have been restored to original condition may be used when approved by the department.

(b) The department may consult with an organization of old car hobbyists in determining whether the date of the year of the license plate or plates to be used corresponds to the model year date when the historical vehicle was manufactured.

(c) If only one license plate is used on the historical vehicle, the license plate shall be placed on the rear of the vehicle. The owner of a historical vehicle may use only one plate on the historical vehicle even for years in which two license plates were issued for motor vehicles in general.

(d) In addition to the fees specified in subsections (1) and (2) of this section, the department shall charge and collect a fee of twenty-five dollars for registration under this subsection. The registration shall be valid while the historical vehicle is owned by the applicant without the payment of any additional fee, tax, or license.

(8) The department may adopt and promulgate rules and regulations to implement this section.

(9) The application for registration of a historical vehicle shall be made on a form prescribed and issued by the department. Such form shall contain a description of the historical vehicle owned and sought to be registered, including the make, body type, model, serial number, and year of manufacture. It shall also include a description of any motor vehicle owned by the applicant and registered by him or her with regular license plates and used for regular transportation, which description shall include make, body type, model, serial number, year of manufacture, and the Nebraska license plate number assigned to the motor vehicle. The application shall also include an affidavit sworn to by the historical vehicle owner that the historical vehicle is being collected, preserved, restored, and maintained by the applicant as a hobby and not for the general use of the historical vehicle for the same purposes and under the same circumstances as other motor vehicles of the same type.

Sec. 131. Historical vehicles may be used for hobby pursuits but shall not be used for the same purposes and under the same conditions as other motor vehicles or trailers of the same type, and under ordinary circumstances, such historical vehicles shall not be used to transport passengers for hire. At special events that are sponsored or in which participation is by organized clubs, such historical vehicles may transport passengers for hire only if any money received is to be used for club activities or be donated to a charitable nonprofit organization. Trucks of such classification may not haul material weighing more than one thousand pounds or be used regularly in a business or occupation in lieu of other motor vehicles or trailers with regular license plates. Any such historical vehicle shall not be used for business or occupation or regularly for transportation to and from work, and may be driven on the public streets and roads only for servicing, test drives, public displays, parades, and related pleasure or hobby activities.

Sec. 132. Subject to land-use regulations of a county or

municipality, a collector may store any motor vehicles or trailers, licensed or unlicensed, operable or inoperable, on his or her property if such motor vehicles, trailers, and parts vehicles and any outdoor storage areas are maintained in such a manner that they do not constitute a health hazard, and the motor vehicles or trailers are located away from ordinary public view or are screened from ordinary public view by means of a fence, rapidly growing trees, shrubbery, opaque covering, or other appropriate means.

Sec. 133. (1) Unless the presence of equipment specifically named by Nebraska law was a prior condition for legal sale within Nebraska at the time the historical vehicle was manufactured for first use, the presence of such equipment shall not be required as a condition for current legal use.

(2) Any historical vehicle manufactured prior to the date emission controls were standard equipment on that particular make or model of historical vehicle is exempted from statutes requiring the inspection and use of such emission controls.

(3) Any safety equipment that was manufactured as part of the historical vehicle's original equipment must be in proper operating condition.

Sec. 134. Any motor vehicle or trailer that qualifies as an historical vehicle which is used for the same general purposes and under the same conditions as motor vehicles or trailers registered with regular license plates shall be required to be registered with regular license plates, regardless of its age, and shall be subject to the payment of the same taxes and fees required of motor vehicles or trailers registered with regular license plates.

Sec. 135. (1) (a) Undercover license plates may be issued to state, county, city, or village law enforcement agencies and shall be used only for legitimate criminal investigatory purposes. Undercover license plates may also be issued to the Nebraska State Patrol, the Game and Parks Commission, deputy state sheriffs employed by the Nebraska Brand Committee and State Fire Marshal for state law enforcement purposes, persons employed by the Tax Commissioner for state revenue enforcement purposes, the Department of Health and Human Services for the purposes of communicable disease control or for the prevention and control of those communicable diseases which endanger the public health, the Department of Health and Human Services Regulation and Licensure in the enforcement of drug control laws or for other investigation purposes, the Department of Agriculture for special investigative purposes, and the Insurance Fraud Prevention Division of the Department of Insurance for investigative purposes. Undercover license plates shall not be used on personally owned vehicles or for personal use of government-owned vehicles.

(b) The director shall prescribe a form for agencies to apply for undercover license plates. The form shall include a space for the name and signature of the contact person for the requesting agency, a statement that the undercover license plates are to be used only for legitimate criminal investigatory purposes, and a statement that undercover license plates are not to be used on personally owned vehicles or for personal use of government-owned vehicles.

(2) The agency shall include the name and signature of the contact person for the agency on the form and pay the fee prescribed in section 102 of this act. If the undercover license plates will be used for the investigation of a specific event rather than for ongoing investigations, the agency shall designate on the form an estimate of the length of time the undercover license plates will be needed. The contact person in the agency shall sign the form and verify the information contained in the form.

(3) Upon receipt of a completed form, the director shall determine whether the undercover license plates will be used by an approved agency for a legitimate purpose pursuant to subsection (1) of this section. If the director determines that the undercover license plates will be used for such a purpose, he or she may issue the undercover license plates in the form and under the conditions he or she determines to be necessary. The decision of the director regarding issuance of undercover license plates is final.

(4) The department shall keep records pertaining to undercover license plates confidential, and such records shall not be subject to public disclosure.

(5) The contact person shall return the undercover license plates to the department if:

(a) The undercover license plates expire and are not renewed;

(b) The purpose for which the undercover license plates were issued has been completed or terminated; or

(c) The director requests their return.

(6) A state agency, board, or commission that uses motor vehicles from the transportation services bureau of the Department of Administrative Services shall notify the bureau immediately after undercover license plates

have been assigned to the motor vehicle and shall provide the equipment and license plate number and the undercover license plate number to the bureau. The transportation services bureau shall maintain a list of state-owned motor vehicles which have been assigned undercover license plates. The list shall be confidential and not be subject to public disclosure.

(7) The contact person shall be held accountable to keep proper records of the number of undercover plates possessed by the agency, the particular license plate numbers for each motor vehicle, and the person who is assigned to the motor vehicle. This record shall be confidential and not be subject to public disclosure.

Sec. 136. (1) (a) The motor vehicle insurance data base is created. The department shall develop and administer the motor vehicle insurance data base which shall include the information provided by insurance companies as required by the department pursuant to sections 136 to 139 of this act. The motor vehicle insurance data base shall be used to facilitate registration of motor vehicles in this state by the department and its agents. The director may contract with a designated agent for the purpose of establishing and operating the motor vehicle insurance data base and monitoring compliance with the financial responsibility requirements of such sections. The department shall implement the motor vehicle insurance data base no later than July 1, 2004. The director shall designate the date for the department's implementation of the motor vehicle insurance data base.

(b) The department may adopt and promulgate rules and regulations to carry out sections 136 to 139 of this act. The rules and regulations shall include specifications for the information to be transmitted by the insurance companies to the department for inclusion in the motor vehicle insurance data base, and specifications for the form and manner of transmission of data for inclusion in the motor vehicle insurance data base, as recommended by the Motor Vehicle Insurance Data Base Task Force created in subsection (2) of this section in its report to the department.

(2) (a) The Motor Vehicle Insurance Data Base Task Force is created. The Motor Vehicle Insurance Data Base Task Force shall investigate the best practices of the industry and recommend specifications for the information to be transmitted by the insurance companies to the department for inclusion in the motor vehicle insurance data base and specifications for the form and manner of transmission of data for inclusion in the motor vehicle insurance data base.

(b) The Motor Vehicle Insurance Data Base Task Force shall consist of:

- (i) The Director of Motor Vehicles or his or her designee;
- (ii) The Director of Insurance or his or her designee;
- (iii) The following members who shall be selected by the Director of Insurance:

(A) One representative of a domestic automobile insurance company or domestic automobile insurance companies;

(B) One representative of an admitted foreign automobile insurance company or admitted foreign automobile insurance companies; and

(C) One representative of insurance producers licensed under the laws of this state; and

(iv) Four members to be selected by the Director of Motor Vehicles.

(c) The requirements of this subsection shall expire on July 1, 2004, except that the director may reconvene the task force at any time thereafter if he or she deems it necessary.

Sec. 137. Each insurance company doing business in this state shall provide information shown on each automobile liability policy issued in this state as required by the department pursuant to sections 136 to 139 of this act for inclusion in the motor vehicle insurance data base in a form and manner acceptable to the department. Any person who qualifies as a self-insurer under sections 60-562 to 60-564 or any person who provides financial responsibility under sections 75-348 to 75-358 shall not be required to provide information to the department for inclusion in the motor vehicle insurance data base.

Sec. 138. Information provided to the department by insurance companies for inclusion in the motor vehicle insurance data base created under section 136 of this act is the property of the insurance company and the department, as the case may be. The department may disclose whether an individual has the required insurance coverage pursuant to the Uniform Motor Vehicle Records Disclosure Act, but in no case shall the department provide any person's insurance coverage information for purposes of resale, for purposes of solicitation, or as bulk listings.

Sec. 139. (1) The state shall not be liable to any person for gathering, managing, or using information in the motor vehicle insurance data

base created under section 136 of this act.

(2) No insurance company shall be liable to any person for performing its duties under sections 136 to 138 of this act, unless and to the extent the insurance company commits a willful and wanton act or omission.

Sec. 140. All fees for the registration of motor vehicles or trailers, unless otherwise expressly provided, shall be paid to the county treasurer or designated county official of the county in which the motor vehicle or trailer has situs. If registered pursuant to section 198 of this act, all fees shall be paid to the department.

Sec. 141. (1) The various county treasurers or designated county officials shall act as agents for the department in the collection of all motor vehicle taxes and registration fees.

(2) While acting as agents pursuant to subsection (1) of this section, the county treasurers or designated county officials shall in addition to the taxes and registration fees collect and retain for the county two dollars for each registration of a motor vehicle or trailer of a resident of the State of Nebraska and five dollars for each registration of a motor vehicle or trailer of a nonresident from the funds collected for the registration issued. Such fees collected by the county shall be remitted to the county treasurer for credit to the county general fund.

(3) The county treasurers or designated county officials shall transmit all registration fees collected to the State Treasurer on or before the twenty-fifth day of each month and at such other times as the State Treasurer requires for credit to the Highway Trust Fund except as provided in section 156 of this act. Any county treasurer or designated county official who fails to transfer to the State Treasurer the amount due the state at the times required in this section shall pay interest at the rate specified in section 45-104.02, as such rate may be adjusted from time to time, from the time the registration fees become due until paid.

Sec. 142. The various county treasurers or designated county officials acting as agents for the department in collection of the fees shall retain five percent of each fee collected. The five percent shall be remitted to the county treasurer for credit to the county general fund.

Sec. 143. (1) For every motor vehicle of ten-passenger capacity or less and not used for hire, the registration fee shall be fifteen dollars.

(2) For each motor vehicle 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 motor vehicle is equipped to carry in addition to the driver.

(3) For motor vehicles 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.

Sec. 144. (1) For buses used exclusively to carry children to and from school, and other school activities, the registration fee shall be ten dollars.

(2) For buses equipped to carry more than ten persons for hire, the fee shall be based on the weight of such bus. 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 bus is equipped to carry times two hundred, the sum thereof being the weight of such bus for license purposes. The unladen weight shall be ascertained by scale weighing of the bus 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 or county treasurer or designated county official. The fee therefor shall be as follows:

(a) If such bus 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 147 of this act and pay the same fee as therein provided;

(b) If such bus weighs thirty thousand pounds and less than thirty-two thousand pounds, it shall be licensed as an eleven-ton truck as provided in section 147 of this act and pay the same fee as therein provided;

(c) If such bus weighs twenty-eight thousand pounds and less than thirty thousand pounds, it shall be licensed as a ten-ton truck as provided in section 147 of this act and pay the same fee as therein provided;

(d) If such bus 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 147 of this act and pay the same fee as therein provided;

(e) If such bus weighs sixteen thousand pounds and less than twenty-two thousand pounds, it shall be licensed as an eight-ton truck as provided in section 147 of this act and pay the same fee as therein provided;

and

(f) If such bus weighs less than sixteen thousand pounds, it shall be licensed as a five-ton truck as provided in section 147 of this act and pay the same fee as therein provided, except that upon registration of buses 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 buses equipped to carry more than ten passengers and not for hire the registration fee shall be thirty dollars.

(3) License plates issued under this section shall be the same size and of the same basic design as regular license plates issued under section 100 of this act.

Sec. 145. (1) The registration fee on local trucks shall be based on the gross vehicle weight as provided in section 147 of this act, and local trucks shall be registered at a fee of thirty percent of the commercial registration fee, except that (a) no local truck shall be registered for a fee of less than eighteen dollars, (b) the registration fee for each truck with a factory-rated capacity of one ton or less shall be eighteen dollars, and (c) commercial pickup trucks with a gross load of over three tons shall be registered for the fee provided for commercial trucks.

(2) Local truck license plates shall display, in addition to the registration number, the designation of local truck.

Sec. 146. (1) For the registration of farm trucks, except for trucks or combinations of trucks or truck-tractors and trailers having a gross vehicle weight exceeding sixteen tons, the registration fee shall be eighteen dollars for up to and including five tons gross vehicle weight, and in excess of five tons the fee shall be twenty-two dollars.

(2) For a truck or a combination of a truck or truck-tractor and trailer weighing in excess of sixteen tons registered as a farm truck, except as provided in sections 111 and 151 of this act, the registration fee shall be based upon the gross vehicle weight. The registration fee on such trucks weighing in excess of sixteen tons shall be at the following rates: For a gross weight in excess of sixteen tons up to and including twenty tons, forty dollars plus five dollars for each ton of gross weight over seventeen tons, and for gross weight exceeding twenty tons, sixty-five dollars plus ten dollars for each ton of gross weight over twenty tons.

(3) Farm truck license plates shall display, in addition to the registration number, the designation farm and the words NOT FOR HIRE.

(4) Farm trucks with a gross weight of over sixteen tons license plates shall also display the weight that such farm truck is licensed for, using a decal on the license plates in letters and numerals of such size and design as shall be determined and issued by the department.

Sec. 147. (1) The registration fee on commercial trucks, except those trucks registered under section 198 of this act, shall be based upon the gross vehicle weight, not to exceed the maximum authorized by section 60-6,294.

(2) 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 trailer or combination with which it is operated, except that for the purpose of determining the registration fee, the gross vehicle 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 vehicle weight of the towing truck or truck-tractor fully equipped and not including the weight of the motor vehicle being towed or hauled.

(3) Except as provided in subsection (4) of this section, the registration fee on such commercial trucks and truck-tractors shall be at the following rates:

(a) For a gross vehicle weight of three tons or less, eighteen dollars;

(b) For a gross vehicle weight exceeding three tons and not exceeding four tons, twenty-five dollars;

(c) For a gross vehicle weight exceeding four tons and not exceeding five tons, thirty-five dollars;

(d) For a gross vehicle weight exceeding five tons and not exceeding six tons, sixty dollars;

(e) For a gross vehicle weight exceeding six tons but not exceeding seven tons, eighty-five dollars;

(f) For a gross vehicle weight in excess of seven tons, the fee shall be that for a truck having a gross vehicle weight of seven tons and, in addition thereto, twenty-five dollars for each ton of gross vehicle weight over seven tons.

(4) (a) For fractional tons in excess of the twenty percent or the

tolerance of one thousand pounds, as provided in section 60-6,300, the fee shall be computed on the basis of the next higher bracket.

(b) The fees provided by this section shall be reduced ten percent for motor vehicles used exclusively for the transportation of livestock, poultry, unprocessed milk, grain, sugar beets, potatoes, and hay.

(c) Fees for trucks with a gross vehicle weight in excess of thirty-six tons shall be increased by twenty percent for all such trucks operated on any highway not a part of the National System of Interstate and Defense Highways.

(5) (a) 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 shall furnish a registration certificate and license plates issued by the department 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 license plates.

(b) 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 license plates shall be returned to the county treasurer or designated county official.

(6) License plates issued under this section shall be the same size and of the same basic design as regular license plates issued under section 100 of this act.

(7) A license plate or plates issued to a commercial truck or truck-tractor with a gross weight of five tons or over shall display, in addition to the registration number, the weight that the commercial truck or truck-tractor is licensed for, using a decal on the license plate or plates of the commercial truck or truck-tractor in letters and numerals of such size and design as shall be determined and issued by the department.

Sec. 148. No owner of a commercial motor vehicle shall be permitted to increase the gross vehicle weight for which such commercial motor vehicle is registered except at the office of the county treasurer or designated county official in the county where such commercial motor vehicle is currently registered unless the need for such increase occurs when such commercial motor 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.

Sec. 149. (1) For the registration of trucks or combinations of trucks, truck-tractors, or trailers which are not for hire and engaged in soil and water conservation work and used for the purpose of transporting pipe and equipment exclusively used by such contractors for soil and water conservation construction, the registration fee shall be one-half of the rate for similar commercial motor vehicles registered under section 147 of this act, except that no commercial motor vehicle or commercial trailer registered under this section shall be registered for a fee of less than eighteen dollars.

(2) Such license plates shall display, in addition to the registration number, the letter A.

Sec. 150. For registration purposes, a truck-tractor and semitrailer unit and a commercial trailer shall be considered as separate units. The registration fee of the truck-tractor shall be the fee provided for trucks and truck-tractors. Each semitrailer and each commercial trailer shall be registered upon the payment of a fee of one dollar. The department shall provide an appropriate license plate or, when appropriate, validation decal to identify such semitrailers. If any truck or truck-tractor, operated under the classification designated as local, farm, or A or with plates issued under section 113 of this act is operated outside of the limits of its respective classification, it shall thereupon come under the classification of commercial truck.

Sec. 151. (1) For the registration of any commercial trailer or semitrailer, the fee shall be one dollar.

(2) The fee for utility trailers shall be one dollar for each one thousand pounds gross vehicle weight or fraction thereof, up to and including nine thousand pounds. Utility trailer license plates shall display, in addition to the registration number, the letter X. Trailers other than farm trailers of more than nine thousand pounds must be registered as commercial trailers.

(3) The fee for cabin trailers having gross vehicle weight of one thousand pounds or less shall be nine dollars and more than one thousand pounds, but less than two thousand pounds, shall be twelve dollars. Cabin

trailers having a gross vehicle weight of two thousand pounds or more shall be registered for a fee of fifteen dollars.

(4) Recreational vehicles having a gross vehicle weight of eight thousand pounds or less shall be registered for a fee of eighteen dollars, those having a gross vehicle weight of more than eight thousand pounds but less than twelve thousand pounds shall be registered for thirty dollars, and those having a gross vehicle weight of twelve thousand pounds or over shall be registered for forty-two dollars. When living quarters are added to a registered truck, a recreational vehicle registration may be obtained without surrender of the truck registration, in which event both the truck and recreational vehicle license plates shall be displayed on the vehicle. Recreational vehicle license plates shall be the same size and of the same basic design as regular license plates issued pursuant to section 100 of this act.

(5) Farm trailers shall be licensed for a fee of one dollar, except that when a farm trailer is used with a registered farm truck, such farm trailer may, at the option of the owner, be registered as a separate unit for a fee of three dollars per ton gross vehicle weight and, if so registered, shall not be considered a truck and trailer combination for purposes of sections 145 and 146 of this act. Farm trailer license plates shall display, in addition to the registration number, the letter X.

(6) Fertilizer trailers shall be registered for a fee of one dollar. Fertilizer trailer license plates shall display, in addition to the registration number, the letter X.

(7) Trailers used to haul poles and cable reels owned and operated exclusively by public utility companies shall be licensed at a fee based on two dollars for each one-thousand-pound load to be hauled or any fraction thereof, and such load shall not exceed sixteen thousand pounds.

Sec. 152. For all ambulances, except publicly owned ambulances, and hearses, the registration fee shall be fifteen dollars.

Sec. 153. For the registration of every motorcycle, the fee shall be six dollars.

Sec. 154. For taxicabs, used for hire, duly licensed by the governing authorities of cities and villages, the registration fee shall be fifteen dollars.

Sec. 155. 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 vehicle weight. Such fee shall be collected and distributed in the same manner as other motor vehicle fees.

Sec. 156. In addition to the registration fees for motor vehicles and trailers, the county treasurer or designated county official or his or her agent shall collect:

(1) One dollar and fifty cents for each certificate issued and shall remit one dollar and fifty cents of each additional fee collected to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund;

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

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

(4) For the period January 1, 2003, through December 31, 2005, twenty-five cents for each certificate issued to pay for the costs of the motor vehicle insurance data base created under section 136 of this act and shall remit such additional fee to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

Sec. 157. If a license plate or registration certificate is lost or mutilated or has become illegible, the person to whom such license plate and registration certificate has been issued shall immediately apply to the county treasurer or designated county official for a duplicate registration certificate or for new license plates, accompanying his or her application with a fee of one dollar for a duplicate registration certificate and a fee of two dollars and fifty cents for a duplicate or replacement license plate.

Sec. 158. A county treasurer or designated county official or his or her agent may accept credit cards, charge cards, debit cards, or electronic funds transfers as a means of payment for registration pursuant to section 13-609.

Sec. 159. Upon application to register any motor vehicle or trailer, no registration fee shall be required to be paid thereon for any previous registration period during which such motor vehicle or trailer was not at any time driven or used upon any highway within this state, and the

person desiring to register such motor vehicle or trailer without payment of fees for previous registration periods shall file with the county treasurer or designated county official an affidavit showing where, when, and for how long such motor vehicle or trailer 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. 160. No registration fee shall be charged for any motor vehicle or trailer owned or leased and used by any city or village of this state, any rural fire protection district, the Civil Air Patrol, any public school district, any county, the state, the United States Government, any entity formed pursuant to the Interlocal Cooperation Act, the Integrated Solid Waste Management Act, or the Joint Public Agency Act, or any municipal public body or authority used in operating a public passenger transportation system.

Sec. 161. (1) The department shall keep a record of each motor vehicle and trailer registered, alphabetically by name of the owner, with cross reference in each instance to the registration number assigned to such motor vehicle and trailer. The record may be destroyed by any public officer having custody of it after six years from the date of its issuance.

(2) The department shall issue a copy of the record of a registered or titled motor vehicle or trailer to any person after receiving from the person the name on the registration, the license plate number, the vehicle identification number, or the title number of a motor vehicle or trailer, if the person provides to the department verification of identity and purpose pursuant to section 60-2906 or 60-2907. A fee of one dollar shall be charged for the copy. An extract of the entire file of motor vehicles and trailers registered or titled in the state or updates to the entire file may be provided to a person upon payment of a fee of eighteen dollars per thousand records. Any fee received by the department pursuant to this subsection shall be deposited into the Department of Motor Vehicles Cash Fund.

(3) The record of each motor vehicle or trailer registration or title maintained by the department pursuant to this section may be made available electronically through the gateway or electronic network established under section 84-1204 so long as the Uniform Motor Vehicle Records Disclosure Act is not violated. There shall be a fee of one dollar per record for individual records. For batch requests for multiple motor vehicle or trailer title and registration records selected on the basis of criteria of the individual making the request, there shall be a fee of fifty dollars for every request under two thousand records and a fee of eighteen dollars per one thousand records for any number of records over two thousand, plus a reasonable programming fee not to exceed five hundred twenty dollars. All fees collected pursuant to this subsection for electronic access to records through the gateway shall be deposited in the Records Management Cash Fund and shall be distributed as provided in any agreements between the State Records Board and the department.

Sec. 162. The department shall, upon a sworn complaint in writing of any person, investigate whether a certificate of registration has been issued on a motor vehicle or trailer exceeding the length, height, or width provided by law or issued contrary to any law of this state. If the department determines from the investigation that such certificate of registration has been illegally issued, it shall have power to revoke such certificate of registration.

Sec. 163. No motor vehicle or trailer 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 or trailer. Each court in the state shall, on or before the fifth day of each month, submit to the county treasurer or designated county official of the county in which the court is located an alphabetized list of all persons against whom such warrants exist for the preceding month.

Sec. 164. (1) Any person who operates or parks a motor vehicle or who tows or parks a trailer on any highway, which motor vehicle or trailer has not been registered as required by section 62 of this act, shall be subject to the penalty provided in section 170 of this act.

(2) A person who parks a motor vehicle or tows a trailer on any highway, which motor vehicle or trailer has been properly registered in this state but such registration has expired, shall not be in violation of this section or section 62 of this act or subject to the penalty provided in section 170 of this act, unless thirty days have passed from the expiration of the prior registration.

Sec. 165. If a citation is issued to an owner or operator of a

motor vehicle or trailer for a violation of section 62 of this act and the owner properly registers and licenses the motor vehicle or trailer not in compliance and pays all taxes and fees due and the owner or operator provides proof of such registration to the prosecuting attorney within ten days after the issuance of the citation, no prosecution for the offense cited shall occur.

Sec. 166. It shall be the duty of all law enforcement officers to arrest all violators of any of the provisions of sections 73, 74, 75, 76, 78, 79, and 114 to 116 of this act. Any person, firm, or corporation, including any motor vehicle, trailer, or boat dealer or manufacturer, who fails to comply with such provisions shall be guilty of a Class V misdemeanor and, in addition thereto, shall pay the county treasurer or designated county official any and all motor vehicle taxes and fees imposed in sections 185 and 190 of this act, registration fees, or certification fees due had the motor vehicle or trailer been properly registered or certified according to law.

Sec. 167. (1) It shall be unlawful for any owner of a motor vehicle or trailer which is being operated or towed with In Transit stickers pursuant to section 76 of this act, which is being operated or towed pursuant to section 65 or 69 of this act, or which is required to be registered in this state and which is operated or towed on a public highway of this state to allow the operation or towing of the motor vehicle or trailer on a public highway of this state without having a current and effective automobile liability policy, evidence of insurance, or proof of financial responsibility. The owner shall be presumed to know of the operation or towing of his or her motor vehicle or trailer on a highway of this state in violation of this section when the motor vehicle or trailer is being operated or towed by a person other than the owner. An owner of a motor vehicle or trailer who operates or tows the motor vehicle or trailer or allows the operation or towing of the motor vehicle or trailer in violation of this section shall be guilty of a Class II misdemeanor and shall be advised by the court that his or her motor vehicle operator's license, motor vehicle certificate of registration, and license plates will be suspended by the department until he or she complies with sections 60-505.02 and 60-528. Upon conviction the owner shall have his or her motor vehicle operator's license, motor vehicle certificate of registration, and license plates suspended by the department until he or she complies with sections 60-505.02 and 60-528. The owner shall also be required to comply with section 60-528 for a continuous period of three years after the violation. This subsection shall not apply to motor vehicles or trailers registered in another state.

(2) An owner who is unable to produce a current and effective automobile liability policy, evidence of insurance, or proof of financial responsibility upon the request of a law enforcement officer shall be allowed ten days after the date of the request to produce proof to the appropriate prosecutor or county attorney that a current and effective automobile liability policy or proof of financial responsibility was in existence for the motor vehicle or trailer at the time of such request. Upon presentation of such proof, the citation shall be dismissed by the prosecutor or county attorney without cost to the owner and no prosecution for the offense cited shall occur.

(3) The department shall, for any person convicted for a violation of this section, reinstate such person's operator's license, motor vehicle certificate of registration, and license plates and rescind any order requiring such person to comply with section 60-528 without cost to such person upon presentation to the director that, at the time such person was cited for a violation of this section, a current and effective automobile liability policy or proof of financial responsibility was in existence for the motor vehicle or trailer at the time the citation was issued.

Sec. 168. It shall be unlawful for any owner to pay the required registration fees when the owner does not, at the time of paying the fees or during the entire registration period, have or keep in effect a current and effective automobile liability policy or proof of financial responsibility. Any person violating this section shall be guilty of a Class IV misdemeanor. The penalty shall be mandatory and shall not be suspended by a court.

Sec. 169. Any person using a truck or combination of a truck or truck-tractor and trailer registered as a farm truck pursuant to section 146 of this act in violation of the uses authorized shall be guilty of a Class IV misdemeanor and shall be required to register such truck or combination of a truck or truck-tractor and trailer as a commercial motor vehicle or commercial trailer for the entire registration period in which the violation occurred.

Sec. 170. Any person, firm, association, partnership, limited liability company, or corporation which violates any provision of the Motor Vehicle Registration Act for which a penalty is not otherwise provided shall

be guilty of a Class III misdemeanor.

Sec. 171. Any person who registers or causes to be registered any motor vehicle or trailer in the name of any person other than the owner thereof, who gives a false or fictitious name or false or fictitious residential and mailing address of the registrant, or who gives false information pursuant to section 86 of this act in any application for registration of a motor vehicle or trailer shall be deemed guilty of a Class III misdemeanor.

Sec. 172. Any person applying for a motor vehicle or trailer registration in any county or location other than that specified in section 85 or 198 of this act shall be deemed guilty of a Class IV misdemeanor.

Sec. 173. Any person who fails to return a registration certificate and license plate when required to do so under subdivision (5)(b) of section 147 of this act and any person, firm, association, or corporation who otherwise violates section 147 or 148 of this act shall be guilty of a Class IV misdemeanor.

Sec. 174. Any person using a motor vehicle or trailer registered as well-boring apparatus and well-servicing equipment for any purpose other than that for which the special equipment license plate was issued shall be guilty of a Class IV misdemeanor and shall be required to register such motor vehicle or trailer as a commercial motor vehicle or commercial trailer for the entire year in which the violation occurred.

Sec. 175. It shall be unlawful to own or operate a motor vehicle or trailer in violation of section 130, 131, or 134 of this act, and upon conviction of a violation of any of such sections, such person shall be guilty of a Class V misdemeanor.

Sec. 176. Any person who receives information pertaining to undercover license plates in the course of his or her employment and who discloses any such information to any unauthorized individual shall be guilty of a Class III misdemeanor.

Sec. 177. It shall be unlawful to operate trucks, truck-tractors, trailers, or buses owned by nonresidents who are not in compliance with sections 178 to 182 of this act or any agreement executed under the authority granted in sections 180 to 182 of this act.

Sec. 178. Trucks, truck-tractors, trailers, or buses, from a jurisdiction other than Nebraska, entering Nebraska shall be required to comply with all the laws and regulations of any nature imposed on Nebraska trucks, truck-tractors, trailers, or buses unless the jurisdiction in which such trucks, truck-tractors, trailers, or buses are domiciled grants reciprocity comparable to that extended by the laws of Nebraska.

Sec. 179. In case a jurisdiction is not reciprocal as to license fees on trucks, truck-tractors, trailers, or buses, the owners of nonresident trucks, truck-tractors, trailers, or buses from those jurisdictions shall pay the same license fees as are charged residents of this state. The owners of all trucks, truck-tractors, trailers, or buses from other jurisdictions doing intrajurisdiction hauling in this state shall pay the same registration fees as those paid by residents of this state unless such trucks, truck-tractors, trailers, or buses are registered as a part of a fleet in interjurisdiction commerce as provided in section 198 of this act.

Sec. 180. (1) In order to effect the purposes of sections 178, 179, and 198 of this act, the director shall have the power, duty, and authority to enter into reciprocal agreements with the duly authorized representatives of other jurisdictions, including states, districts, territories, or possessions of the United States and foreign countries, states, or provinces, granting to trucks, truck-tractors, trailers, or buses or owners of trucks, truck-tractors, trailers, or buses which are properly registered or licensed in such jurisdictions, and for which evidence of compliance is supplied, benefits, privileges, and exemptions from the payment, wholly or partially, of any fees or other charges imposed upon such trucks, truck-tractors, trailers, or buses or owners with respect to the operation or ownership of such trucks, truck-tractors, trailers, or buses under the laws of this state. Such agreements or arrangements shall provide that trucks, truck-tractors, trailers, or buses registered or licensed in this state when operated upon the highways of such other jurisdictions shall receive exemptions, benefits, and privileges of a similar kind or to a similar degree as are extended to trucks, truck-tractors, trailers, or buses from such jurisdictions in this state. Such agreements may be revised or replaced by new agreements from time to time in order to promote greater uniformity among the jurisdictions. The director may withdraw from any agreement when he or she determines that it is for the best interest of the State of Nebraska upon thirty days' notice.

(2) Notwithstanding any provisions of the Nebraska statutes to the contrary or inconsistent herewith, such agreements may provide, with respect

to resident or nonresident fleets of apportionable vehicles which are engaged in interjurisdiction and intrajurisdiction commerce, that the registrations of such fleets can be apportioned between this state and other jurisdictions in which such fleets operate in accordance with the method set out in section 198 of this act. A Nebraska-based fleet owner may include trucks, truck-tractors, trailers, and buses in such apportionable fleet by listing them in an application filed pursuant to section 198 of this act, and any trucks, truck-tractors, trailers, and buses so included shall be eligible for permanent license plates issued pursuant to section 203 of this act. The registration procedure required by section 198 of this act shall be the only such registration required, and when the fees required by such section and section 203 of this act if applicable have been paid, the trucks, truck-tractors, trailers, and buses listed on the application shall be duly registered as part of such Nebraska-based fleet and shall be considered part of a Nebraska-based fleet for purposes of taxation.

(3) In the absence of an agreement or arrangement with any jurisdiction, the director is authorized to examine the laws and requirements of such jurisdiction and to declare the extent and nature of exemptions, benefits, and privileges to be extended to trucks, truck-tractors, trailers, and buses registered in such jurisdiction or to the owners or operators of such trucks, truck-tractors, trailers, and buses.

When no written agreement or arrangement has been entered into with another jurisdiction or declaration issued pertaining thereto, any trucks, truck-tractors, trailers, and buses properly registered in such jurisdiction, and for which evidence of compliance is supplied, may be operated in this state and shall receive the same exemptions, benefits, and privileges granted by such other jurisdiction to trucks, truck-tractors, trailers, and buses registered in this state.

Sec. 181. (1) When a truck, truck-tractor, trailer, or bus has been duly registered in any jurisdiction, including those that are part of a Nebraska-based fleet registered pursuant to section 198 of this act, no additional registration or license fees, except as provided in section 203 of this act if applicable, shall be required in this state when such truck, truck-tractor, trailer, or bus is operated in combination with any truck, truck-tractor, trailer, or bus properly licensed or registered in accordance with sections 179 to 182 and 198 of this act or agreements, arrangements, or declarations pursuant to such sections.

(2) Properly registered means a truck, truck-tractor, trailer, or bus licensed or registered in one of the following: (a) The jurisdiction where the person registering the truck, truck-tractor, trailer, or bus has his or her legal residence; (b) the jurisdiction in which a truck, truck-tractor, trailer, or bus is registered, when the operation in which such truck, truck-tractor, trailer, or bus is used has a principal place of business therein, and from or in which the truck, truck-tractor, trailer, or bus is most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled and the truck, truck-tractor, trailer, or bus is assigned to such principal place of business; or (c) the jurisdiction where, because of an agreement or arrangement between two or more jurisdictions or pursuant to a declaration, the person registering the truck, truck-tractor, trailer, or bus has licensed the truck, truck-tractor, trailer, or bus as required by such jurisdiction.

Sec. 182. (1) All agreements, arrangements, declarations, and amendments authorized by sections 179 to 182 and 198 of this act shall be in writing and shall become effective when filed in the office of the director.

(2) Agreements or arrangements entered into or declarations issued under the authority of sections 179 to 182 of this act may contain provisions denying exemptions, benefits, and privileges granted in such agreements, arrangements, or declarations to any truck, truck-tractor, trailer, or bus which is in violation of conditions stated in such agreements, arrangements, or declarations.

Sec. 183. (1) The director may revoke, suspend, cancel, or refuse to issue or renew a registration certificate under sections 198 to 203 of this act upon receipt of notice under the federal Performance and Registration Information Systems Management Program that the ability of the applicant or registration certificate holder to operate has been terminated or denied by a federal agency.

(2) Any person who receives notice from the director of action taken pursuant to subsection (1) of this section shall immediately return such registration certificate and license plates to the department. If any person fails to return the registration certificate and license plates to the department, the department shall forthwith direct a carrier enforcement officer or other officer of the Nebraska State Patrol to secure possession

thereof and to return the same to the department. The officer shall make every reasonable effort to secure the registration certificate and license plates and return them to the department.

Sec. 184. For purposes of sections 184 to 191 of this act:

(1) Automobile means passenger cars, trucks, utility vehicles, and vans up to and including seven tons;

(2) Motor vehicle means every motor vehicle and trailer subject to the payment of registration fees or permit fees under the laws of this state and every cabin trailer registered for operation upon the highways of this state;

(3) Motor vehicle fee means the fee imposed upon motor vehicles under section 190 of this act;

(4) Motor vehicle tax means the tax imposed upon motor vehicles under section 185 of this act; and

(5) Registration period means the period from the date of registration pursuant to section 92 of this act to the first day of the month following one year after such date.

Sec. 185. A motor vehicle tax is imposed on motor vehicles registered for operation upon the highways of this state, except:

(1) Motor vehicles exempt from the registration fee in section 160 of this act;

(2) One motor vehicle owned and used for his or her personal transportation by a disabled or blind veteran of the United States Armed Forces as defined in section 77-202.23 whose disability or blindness is recognized by the United States Department of Veterans Affairs and who was discharged or otherwise separated with a characterization of honorable if an application for the exemption has been approved under subsection (1) of section 189 of this act;

(3) Motor vehicles owned by Indians as defined in 25 U.S.C. 479;

(4) Motor vehicles owned by a member of the United States Armed Forces serving in this state in compliance with military or naval orders if such person is a resident of a state other than Nebraska;

(5) Motor vehicles owned by the state and its governmental subdivisions and exempt as provided in subdivision (1)(a) or (b) of section 77-202;

(6) Motor vehicles owned and used exclusively by an organization or society qualified for a tax exemption provided in subdivision (1)(c) or (d) of section 77-202 if an application for the exemption provided in this subdivision has been approved under subsection (2) of section 189 of this act; and

(7) Trucks, trailers, or combinations thereof registered under section 198 of this act.

Sec. 186. (1) The county treasurer or designated county official shall annually determine the motor vehicle tax on each motor vehicle registered in the county based on the age of the motor vehicle pursuant to section 187 of this act and cause a notice of the amount of the tax to be mailed to the registrant at the address shown upon his or her registration certificate. The notice shall be printed on a prenumbered statement form prescribed by the department and shall be mailed on or before the first day of the last month of the registration period.

(2)(a) The motor vehicle tax, motor vehicle fee, registration fee, sales tax, and any other applicable taxes and fees shall be paid to the county treasurer or designated county official prior to the registration of the motor vehicle for the following registration period.

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

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

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

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

Sec. 187. (1) The motor vehicle tax schedules are set out in this

section.

(2) The motor vehicle tax shall be calculated by multiplying the base tax times the fraction which corresponds to the age category of the vehicle as shown in the following table:

<u>YEAR</u>	<u>FRACTION</u>
<u>First</u>	<u>1.00</u>
<u>Second</u>	<u>0.90</u>
<u>Third</u>	<u>0.80</u>
<u>Fourth</u>	<u>0.70</u>
<u>Fifth</u>	<u>0.60</u>
<u>Sixth</u>	<u>0.51</u>
<u>Seventh</u>	<u>0.42</u>
<u>Eighth</u>	<u>0.33</u>
<u>Ninth</u>	<u>0.24</u>
<u>Tenth and Eleventh</u>	<u>0.15</u>
<u>Twelfth and Thirteenth</u>	<u>0.07</u>
<u>Fourteenth and older</u>	<u>0.00</u>

(3) The base tax shall be:

(a) Automobiles -- An amount determined using the following table:

<u>Value when new</u>	<u>Base tax</u>
<u>Up to \$9,999</u>	<u>\$ 60</u>
<u>\$10,000 to \$11,999</u>	<u>100</u>
<u>\$12,000 to \$13,999</u>	<u>140</u>
<u>\$14,000 to \$15,999</u>	<u>180</u>
<u>\$16,000 to \$17,999</u>	<u>220</u>
<u>\$18,000 to \$19,999</u>	<u>260</u>
<u>\$20,000 to \$21,999</u>	<u>300</u>
<u>\$22,000 to \$23,999</u>	<u>340</u>
<u>\$24,000 to \$25,999</u>	<u>380</u>
<u>\$26,000 to \$27,999</u>	<u>420</u>
<u>\$28,000 to \$29,999</u>	<u>460</u>
<u>\$30,000 to \$31,999</u>	<u>500</u>
<u>\$32,000 to \$33,999</u>	<u>540</u>
<u>\$34,000 to \$35,999</u>	<u>580</u>
<u>\$36,000 to \$37,999</u>	<u>620</u>
<u>\$38,000 to \$39,999</u>	<u>660</u>
<u>\$40,000 to \$41,999</u>	<u>700</u>
<u>\$42,000 to \$43,999</u>	<u>740</u>
<u>\$44,000 to \$45,999</u>	<u>780</u>
<u>\$46,000 to \$47,999</u>	<u>820</u>
<u>\$48,000 to \$49,999</u>	<u>860</u>
<u>\$50,000 to \$51,999</u>	<u>900</u>
<u>\$52,000 to \$53,999</u>	<u>940</u>
<u>\$54,000 to \$55,999</u>	<u>980</u>
<u>\$56,000 to \$57,999</u>	<u>1,020</u>
<u>\$58,000 to \$59,999</u>	<u>1,060</u>
<u>\$60,000 to \$61,999</u>	<u>1,100</u>
<u>\$62,000 to \$63,999</u>	<u>1,140</u>
<u>\$64,000 to \$65,999</u>	<u>1,180</u>
<u>\$66,000 to \$67,999</u>	<u>1,220</u>
<u>\$68,000 to \$69,999</u>	<u>1,260</u>
<u>\$70,000 to \$71,999</u>	<u>1,300</u>
<u>\$72,000 to \$73,999</u>	<u>1,340</u>
<u>\$74,000 to \$75,999</u>	<u>1,380</u>
<u>\$76,000 to \$77,999</u>	<u>1,420</u>
<u>\$78,000 and over</u>	<u>1,460</u>

(b) Assembled automobiles -- \$60

(c) Motorcycles -- An amount determined using the following table:

<u>Value when new</u>	<u>Base tax</u>
<u>Up to \$3,999</u>	<u>\$ 25</u>
<u>\$ 4,000 to \$ 5,999</u>	<u>50</u>
<u>\$ 6,000 to \$ 7,999</u>	<u>75</u>
<u>\$ 8,000 to \$ 9,999</u>	<u>100</u>
<u>\$10,000 to \$11,999</u>	<u>125</u>
<u>\$12,000 to \$13,999</u>	<u>150</u>
<u>\$14,000 to \$15,999</u>	<u>175</u>
<u>\$16,000 to \$17,999</u>	<u>200</u>
<u>\$18,000 to \$19,999</u>	<u>225</u>
<u>\$20,000 and over</u>	<u>250</u>

(d) Assembled motorcycles -- \$25

(e) Cabin trailers, up to one thousand pounds -- \$10

(f) Cabin trailers, one thousand pounds and over and less than two

thousand pounds -- \$25

(g) Cabin trailers, two thousand pounds and over -- \$40

(h) Recreational vehicles, less than eight thousand pounds -- \$160

(i) Recreational vehicles, eight thousand pounds and over and less than twelve thousand pounds -- \$410

(j) Recreational vehicles, twelve thousand pounds and over -- \$860

(k) Assembled recreational vehicles and buses shall follow the schedules for body type and registered weight

(l) Trucks -- Over seven tons and less than ten tons -- \$360

(m) Trucks -- Ten tons and over and less than thirteen tons -- \$560

(n) Trucks -- Thirteen tons and over and less than sixteen tons -- \$760

-- \$960

(o) Trucks -- Sixteen tons and over and less than twenty-five tons

(p) Trucks -- Twenty-five tons and over -- \$1,160

(q) Buses -- \$360

(r) Trailers other than semitrailers -- \$10

(s) Semitrailers -- \$110

(t) All other motor vehicles not listed in subdivisions (3) (a) through (s) of this section -- \$310

(4) For purposes of subsection (3) of this section, truck means all trucks and combinations of trucks except those trucks, trailers, or combinations thereof registered under section 198 of this act, and the tax is based on the gross vehicle weight rating as reported by the manufacturer.

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

(6) When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle tax in the first registration period and ninety-five percent of the initial motor vehicle tax in the second registration period.

(7) Assembled cabin trailers, assembled recreational vehicles, and assembled buses shall be designated as sixth-year motor vehicles in their first year of registration for purposes of the schedules.

(8) When a motor vehicle is registered which is required to have a title branded as previous salvage pursuant to section 60-130, the motor vehicle tax shall be reduced by twenty-five percent.

Sec. 188. (1) The department shall determine motor vehicle manufacturers' suggested retail prices and gross vehicle weight ratings using appropriate commercially available electronic information on a system designated by the department.

(2) For purposes of section 187 of this act, the department shall (a) determine the value when new of automobiles, (b) determine the gross vehicle weight ratings of motor vehicles over seven tons, and (c) certify such determinations to the county treasurer or designated county official of each county by November 15 of the prior year. The department shall make a determination for such makes and models of automobiles and motor vehicles already manufactured or being manufactured and shall, as new makes and models of such automobiles and motor vehicles become available to Nebraska residents, continue to make such determinations. The value when new is the manufacturer's suggested retail price for such new automobile or motor vehicle of that year using the manufacturer's body type and model with standard equipment and not including transportation or delivery cost.

(3) Any person or taxing official may, within ten days after a determination has been certified by the department, file objections in writing with the department stating why the determination is incorrect.

(4) Any affected person may file an objection to the determination of the department not more than fifteen days before and not later than thirty days after the registration date. The objection must be filed in writing with the department and state why the determination is incorrect.

(5) Upon the filing of objections the department shall fix a time for a hearing. Any party may introduce evidence in reference to the objections, and the department shall act upon the objections and make a written order, mailed to the objector within seven days after the order. The final decision by the department may be appealed. The appeal shall be to the Tax Equalization and Review Commission in accordance with the Tax Equalization and Review Commission Act within thirty days after the written order. In an appeal, the department's determination of the manufacturer's suggested retail price shall be presumed to be correct and the party challenging the determination shall bear the burden of proving it incorrect.

Sec. 189. (1) A veteran of the United States Armed Forces who qualifies for an exemption from the motor vehicle tax under subdivision (2) of

section 185 of this act shall apply for the exemption to the county treasurer or designated county official not more than fifteen days before and not later than thirty days after the registration date for the motor vehicle. A renewal application shall be made annually not sooner than the first day of the last month of the registration period or later than the last day of the registration period. The county treasurer or designated county official shall approve or deny the application and notify the applicant of his or her decision within twenty days after the filing of the application. An applicant may appeal the denial of an application to the county board of equalization within twenty days after the date the notice was mailed.

(2) An organization which qualifies for an exemption from the motor vehicle tax under subdivision (6) of section 185 of this act shall apply for the exemption to the county treasurer or designated county official not more than fifteen days before and not later than thirty days after the registration date for the motor vehicle. For a newly acquired motor vehicle, an application for exemption must be made within thirty days after the purchase date. A renewal application shall be made annually not sooner than the first day of the last month of the registration period or later than the last day of the registration period. The county treasurer or designated county official shall examine the application and recommend either exempt or nonexempt status to the county board of equalization within twenty days after receipt of the application. The county board of equalization, after a hearing on ten days' notice to the applicant and after considering the recommendation of the county treasurer or designated county official and any other information it may obtain, shall approve or deny the exemption on the basis of law and of rules and regulations adopted and promulgated by the Property Tax Administrator within thirty days after the hearing. The county board of equalization shall mail or deliver its final decision to the applicant and the county treasurer or designated county official within seven days after the date of decision. The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission in accordance with the Tax Equalization and Review Commission Act within thirty days after the final decision.

Sec. 190. (1) A motor vehicle fee is imposed on all motor vehicles registered for operation in this state. An owner of a motor vehicle which is exempt from the imposition of a motor vehicle tax pursuant to section 185 of this act shall also be exempt from the imposition of the motor vehicle fee imposed pursuant to this section.

(2) The county treasurer or designated county official shall annually determine the motor vehicle fee on each motor vehicle registered in the county based on the age of the motor vehicle pursuant to this section and cause a notice of the amount of the fee to be mailed to the registrant at the address shown upon his or her registration certificate. The notice shall be printed on a prenumbered statement form prescribed by the department, shall be combined with the notice of the motor vehicle tax, and shall be mailed on or before the first day of the last month of the registration period.

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

<u>YEAR</u>	<u>FRACTION</u>
<u>First through fifth</u>	<u>1.00</u>
<u>Sixth through tenth</u>	<u>.70</u>
<u>Eleventh and over</u>	<u>.35</u>

(4) The base fee shall be:

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

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

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

(d) Motorcycles -- \$10

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

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

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

(h) Semitrailers -- \$30.

(5) The motor vehicle tax, motor vehicle fee, and registration fee shall be paid to the county treasurer or designated official prior to the registration of the motor vehicle for the following registration period. After retaining one percent of the motor vehicle fee collected for costs, the remaining proceeds shall be remitted to the State Treasurer for credit to the Motor Vehicle Fee Fund. The State Treasurer shall return funds from the Motor Vehicle Fee Fund remitted by a county treasurer or designated county official

which are needed for refunds or credits authorized by law.

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

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

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

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

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

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

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

Sec. 191. (1) Upon the transfer of title ownership of any motor vehicle, upon a change in the tax situs of a motor vehicle to a location outside of this state, upon a trade-in or surrender of a motor vehicle under a lease, 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 motor vehicle fees and taxes, the transferor, in the case of a transfer, the owner, in the case of a change in the tax situs, the lessee, in the case of a trade-in or surrender under a lease, or the last registered owner, in the case of a legislative act or court decision, shall be credited with or refunded the fee and tax for the number of unexpired months remaining in the registration period from the date of transfer, date of registration in another state, date of trade-in or surrender under a lease, effective date of the legislative act, or date the court decision is rendered, except that when the motor vehicle is transferred, the situs is changed, the motor vehicle is traded in or surrendered under a lease, a legislative act is enacted, or a court decision is rendered within the same calendar month in which the motor vehicle is acquired, no credit or refund of the fee and tax shall be allowed for that month.

(2) If the transferor or lessee acquires another motor vehicle at the time of the transfer, trade-in, or surrender, the transferor or lessee shall have the credit provided for in this section applied toward payment of the motor vehicle fees and taxes then owing. Otherwise the transferor or lessee shall file a claim for refund with the county treasurer or designated county official upon a form prescribed by the Auditor of Public Accounts.

(3) The transferor, owner, lessee, or last registered owner shall make a claim for credit or refund of the fee and tax for the unexpired months in the registration period within sixty days from the date of transfer, date of registration in another state, date of trade-in or surrender, 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. Any person entitled to a credit or refund of tax pursuant to section 77-1240.03, as such section existed prior to January 1, 1998, shall be subject to the provisions of such section.

(4) The county treasurer or designated county official shall refund the motor vehicle fee from motor vehicle fees which have not been transferred to the State Treasurer. The county treasurer shall make payment to the claimant from the undistributed motor vehicle taxes of the taxing unit where the tax money was originally distributed, but no refund of less than two dollars shall be paid.

Sec. 192. Sections 192 to 206 of this act shall be known and may be cited as the International Registration Plan Act.

Sec. 193. The purposes of the International Registration Plan Act are to:

(1) Promote and encourage the fullest possible use of the highway

system by authorizing registration of fleets of apportionable vehicles and the recognition of apportionable vehicles apportioned in other jurisdictions, thus contributing to the economic and social development and growth of the jurisdictions;

(2) Implement the concept of one registration plate for one vehicle;

(3) Grant exemptions from payment of certain fees when such grants are reciprocal; and

(4) Grant reciprocity to fleets of apportionable vehicles and provide for the continuance of reciprocity granted to those vehicles that are not eligible for apportioned registration under the act.

Sec. 194. The director shall ratify and do all things necessary to effectuate the International Registration Plan Act with such exceptions as are deemed advisable and such changes as are necessary.

Sec. 195. If any provision of the International Registration Plan Act conflicts with rules and regulations adopted and promulgated by the department, the provisions of the act shall control.

Sec. 196. Apportionable vehicles registered as provided in section 198 of this act and apportionable vehicles covered under section 404 of Article IV, International Registration Plan, adopted by the American Association of Motor Vehicle Administrators, as revised October 1, 2004, which is hereby adopted and incorporated by reference, shall be deemed fully registered in all jurisdictions where apportioned or granted reciprocity for any type of movement or operation. The registrant must have proper interjurisdiction or intrajurisdiction authority from the appropriate regulatory agency of each jurisdiction of this state if not exempt from regulation by the regulatory agency.

Sec. 197. The payment to the base jurisdiction for all member and cooperating jurisdictions of apportioned fees due under the International Registration Plan Act discharges the responsibility of the registrant for payment of such apportioned fees to individual member and cooperating jurisdictions, except that the base jurisdiction shall cooperate with other declared jurisdictions in connection with applications and fees paid.

Sec. 198. (1) Any owner engaged in operating a fleet of apportionable vehicles in this state in interjurisdiction commerce may, in lieu of registration of such apportionable vehicles under the general provisions of the Motor Vehicle Registration Act, register and license such fleet for operation in this state by filing a statement and the application required by section 203 of this act with the Division of Motor Carrier Services of the department. The statement shall be in such form and contain such information as the division requires, declaring the total mileage operated by such vehicles in all jurisdictions and in this state during the preceding year and describing and identifying each such apportionable vehicle to be operated in this state during the ensuing license year. Upon receipt of such statement and application, the division shall determine the total fee payment, which shall be equal to the amount of fees due pursuant to section 203 of this act and the amount obtained by applying the formula provided in section 204 of this act to a fee of thirty-two dollars per ton based upon gross vehicle weight of the empty weights of a truck or truck-tractor and the empty weights of any trailer 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, and shall notify the applicant of the amount of payment required to be made. Mileage operated in noncontracting reciprocity jurisdictions by apportionable vehicles based in Nebraska shall be applied to the portion of the formula for determining the Nebraska injurisdiction fleet distance.

Temporary authority which permits the operation of a fleet or an addition to a fleet in this state while the application is being processed may be issued upon application to the division if necessary to complete processing of the application.

Upon completion of such processing and receipt of the appropriate fees, the division shall issue to the applicant a sufficient number of distinctive registration certificates which provide a list of the jurisdictions in which the apportionable vehicle has been apportioned, the weight for which registered, and such other evidence of registration for display on the apportionable vehicle as the division determines appropriate for each of the apportionable vehicles of his or her fleet, identifying it as a part of an interjurisdiction fleet proportionately registered. All fees received as provided in this section shall be remitted to the State Treasurer for credit to the Motor Carrier Services Division Distributive Fund.

The apportionable vehicles so registered shall be exempt from all further registration and license fees under the Motor Vehicle Registration Act for movement or operation in the State of Nebraska except as provided in

section 203 of this act. The proportional registration and licensing provision of this section shall apply to apportionable vehicles added to such fleets and operated in this state during the license year except with regard to permanent license plates issued under section 203 of this act.

The right of applicants to proportional registration under this section shall be subject to the terms and conditions of any reciprocity agreement, contract, or consent made by the division.

When a nonresident fleet owner has registered his or her apportionable vehicles, his or her apportionable vehicles shall be considered as fully registered for both interjurisdiction and intrajurisdiction commerce when the jurisdiction of base registration for such fleet accords the same consideration for fleets with a base registration in Nebraska. Each apportionable vehicle of a fleet registered by a resident of Nebraska basis shall be considered as fully registered for both interjurisdiction and intrajurisdiction commerce.

(2) Mileage proportions for interjurisdiction fleets not operated in this state during the preceding year shall be determined by the division upon the application of the applicant on forms to be supplied by the division which shall show the operations of the preceding year in other jurisdictions and estimated operations in Nebraska or, if no operations were conducted the previous year, a full statement of the proposed method of operation.

(3) Any owner complying with and being granted proportional registration shall preserve the records on which the application is made for a period of three years following the current registration year. Upon request of the division, the owner shall make such records available to the division at its office for audit as to accuracy of computation and payments or pay the costs of an audit at the home office of the owner by a duly appointed representative of the division if the office where the records are maintained is not within the State of Nebraska. The division may enter into agreements with agencies of other jurisdictions administering motor vehicle registration laws for joint audits of any such owner. All payments received to cover the costs of an audit shall be remitted by the division to the State Treasurer for credit to the Motor Carrier Division Cash Fund. No deficiency shall be assessed and no claim for credit shall be allowed for any license registration year for which records on which the application was made are no longer required to be maintained.

(4) If the division claims that a greater amount of fee is due under this section than was paid, the division shall notify the owner of the additional amount claimed to be due. The owner may accept such claim and pay the amount due, or he or she may dispute the claim and submit to the division any information which he or she may have in support of his or her position. If the dispute cannot otherwise be resolved within the division, the owner may petition for an appeal of the matter. The director shall appoint a hearing officer who shall hear the dispute and issue a written decision. Any appeal shall be in accordance with the Administrative Procedure Act. Upon expiration of the time for perfecting an appeal if no appeal is taken or upon final judicial determination if an appeal is taken, the division shall deny the owner the right to further registration for a fleet license until the amount finally determined to be due, together with any costs assessed against the owner, has been paid.

(5) Every applicant who licenses any apportionable vehicles under this section and section 203 of this act shall have his or her registration certificates issued only after all fees under such sections are paid and, if applicable, proof has been furnished of payment, in the form prescribed by the director as directed by the United States Secretary of the Treasury, of the federal heavy vehicle use tax imposed by 26 U.S.C. 4481 of the Internal Revenue Code as defined in section 49-801.01.

(6) In the event of the transfer of ownership of any registered apportionable vehicle or in the case of loss of possession because of fire or theft or because the apportionable vehicle was wrecked, junked, or dismantled, its registration shall expire, except that if the registered owner applies to the division after such transfer or loss of possession and accompanies the application with the fee of one dollar and fifty cents, he or she may have assigned to another motor vehicle the registration identification of the motor vehicle so transferred or lost. If the assigned apportionable vehicle has a greater gross vehicle weight than the transferred or lost apportionable vehicle, the owner of the assigned apportionable vehicle shall additionally pay only the registration fee for the increased gross vehicle weight for the remaining months of the registration year based on the factors determined by the division in the original fleet application.

(7) Whenever a Nebraska-based fleet owner files an application with the division to delete a registered apportionable vehicle from a fleet of

registered apportionable vehicles because of (a) the transfer of ownership or (b) the loss of possession due to fire or theft or because the apportionable vehicle was wrecked, junked, or dismantled, the registered owner may, by returning the registration certificate or certificates and such other evidence of registration used by the division or, if such certificate or certificates or such other evidence of registration is unavailable, then by making an affidavit to the division of such transfer or loss, receive a refund of the registration fee based upon the number of unexpired months remaining in the registration year. No refund shall be allowed for any fees paid under section 203 of this act. When such apportionable vehicle is transferred or lost within the same month as acquired, no refund shall be allowed for such month. Such refund may be in the form of a credit against any registration fees that have been incurred or are, at the time of the refund, being incurred by the registered apportionable vehicle owner.

(8) Whenever a Nebraska-based fleet owner files an application with the division to delete a registered apportionable vehicle from a fleet of registered apportionable vehicles because the apportionable vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate or certificates and such other evidence of registration used by the division or, in the case of the unavailability of such certificate or certificates or such other evidence of registration, then by making an affidavit to the division of such disablement and removal from service, receive a credit for that portion of the registration fee deposited in the Highway Trust Fund based upon the number of unexpired months remaining in the registration year. No credit shall be allowed for any fees paid under section 203 of this act. When such apportionable 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 apportionable vehicle for which the credit was allowed. When any such apportionable 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 provided to be deposited in the Highway Trust Fund for the remainder of the registration year.

(9) In case of addition to the registered fleet during the registration year, the owner engaged in operating the fleet shall pay the proportionate registration fee from the date of the application for the remaining balance of the registration year. The fee for any permanent license plate issued for such addition pursuant to section 203 of this act shall be the full fee required by such section, regardless of the number of months remaining in the license year.

(10) In lieu of registration under subsections (1) through (9) of this section, the title holder of record may apply to the division for special registration, to be known as an unladen-weight registration, for any commercial motor vehicle or combination of vehicles. Such registration shall be valid only for a period of thirty days and shall give no authority to operate the vehicle except when empty. The fee for such registration shall be twenty dollars for each vehicle, which fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. The issuance of such permits shall be governed by section 179 of this act.

(11) Any person may, in lieu of registration under subsections (1) through (9) of this section or for other jurisdictions as approved by the director, purchase a trip permit for any nonresident truck, truck-tractor, bus, or truck or truck-tractor combination. Such permit shall be valid for a period of seventy-two hours. The fee for such permit shall be twenty-five dollars for each truck, truck-tractor, bus, or truck or truck-tractor combination. Such permit shall be available at weighing stations operated by the carrier enforcement division and at various vendor stations as determined appropriate by the carrier enforcement division. The carrier enforcement division shall act as an agent for the Division of Motor Carrier Services in collecting such fees and shall remit all such fees collected to the State Treasurer for credit to the Highway Cash Fund. Trip permits shall be obtained at the first available location whether that is a weighing station or a vendor station. The vendor stations shall be entitled to collect and retain an additional fee of ten percent of the fee collected pursuant to this subsection as reimbursement for the clerical work of issuing the permits.

Sec. 199. Nothing in sections 179 to 182 or 198 of this act shall affect the validity or operation of any reciprocity agreement or arrangement presently existing and in effect between Nebraska and any other jurisdiction, and all such agreements or arrangements shall continue until specifically canceled by the director or replaced by a new agreement or arrangement in accordance with the provisions of such sections.

Sec. 200. Whenever an apportionable vehicle is registered by the owner under section 62 of this act and the motor vehicle tax and motor vehicle fee imposed in sections 185 and 190 of this act have been paid on that apportionable vehicle for the registration period, and then the apportionable vehicle is registered under section 198 of this act, the Division of Motor Carrier Services, upon application of the owner of the apportionable vehicle on forms prescribed by the division, shall certify that the apportionable vehicle is registered under section 198 of this act and that the owner is entitled to receive the refunds of the unused fees for the balance of the registration period as prescribed in sections 95 to 97 of this act.

Sec. 201. There is hereby created the Motor Carrier Division Cash Fund. Such fund shall be used by the Division of Motor Carrier Services of the department to carry out the operations of the division including the administration of titling and registering vehicles in interjurisdiction commerce and its duties pursuant to section 66-1415. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 202. (1) As registration fees are received by the Division of Motor Carrier Services of the department pursuant to section 198 of this act, the division shall remit the fees to the State Treasurer, less a collection fee of three percent of thirty percent of the registration fees collected. The collection fee shall be credited to the Department of Property Assessment and Taxation Cash Fund. The State Treasurer shall credit the remainder of the thirty percent of the fees collected to the Motor Vehicle Tax Fund and the remaining seventy percent of the fees collected to the Highway Trust Fund.

(2) On or before the last day of each quarter of the calendar year, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer or designated county official of each county in the same proportion as the number of original apportionable vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

(3) Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer or designated county official shall distribute such funds to taxing agencies within the county in the same proportion that the levy of each such taxing agency bears to the total of such levies of all taxing agencies in the county.

(4) In the event any taxing district has been annexed, merged, dissolved, or in any way absorbed into another taxing district, any apportionment of motor vehicle tax funds to which such taxing district would have been entitled shall be apportioned to the successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

(5) On or before March 1 of each year, the department shall furnish to the State Treasurer a tabulation showing the total number of original apportionable vehicle registrations in each county for the immediately preceding calendar year, which shall be the basis for computing the distribution of motor vehicle tax funds as provided in subsection (2) of this section.

(6) The Motor Vehicle Tax Fund is created. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 203. (1) Upon application and payment of the fees required pursuant to this section and section 198 of this act, the Division of Motor Carrier Services of the department shall issue to the owner of any fleet of apportionable commercial vehicles with a base registration in Nebraska a permanent license plate for each truck, truck-tractor, and trailer in the fleet. The application shall be accompanied by a fee of three dollars for each truck or truck-tractor and six dollars per trailer. The application shall be on a form developed by the division.

(2) Fleets of apportionable vehicles license plates shall display a distinctive license plate provided by the department pursuant to this section.

(3) Any license plate issued pursuant to this section shall remain affixed to the front of the truck or truck-tractor or to the rear of the trailer or semitrailer as long as the apportionable vehicle is registered pursuant to section 198 of this act by the owner making the original application pursuant to subsection (1) of this section. Upon transfer of ownership of the truck, truck-tractor, or trailer or transfer of ownership of the fleet or at any time the truck, truck-tractor, or trailer is no longer registered pursuant to section 198 of this act, the license plate shall cease to be active and shall be processed according to the rules and regulations of

the department.

(4) The renewal fee for each permanent plate shall be two dollars and shall be assessed and collected in each license year after the year in which the permanent license plates are initially issued at the time all other renewal fees are collected pursuant to section 198 of this act unless a truck, truck-tractor, or trailer has been deleted from the fleet registration.

(5) (a) If a permanent license plate is lost or destroyed, the owner shall submit an affidavit to that effect to the division prior to any deletion of the truck, truck-tractor, or trailer from the fleet registration. If the truck, truck-tractor, or trailer is not deleted from the fleet registration, a replacement permanent license plate may be issued upon application and payment of a fee of three dollars for each truck or truck-tractor and six dollars per trailer. The application for a replacement permanent plate shall be on a form developed by the division.

(b) If the registration certificate for any fleet vehicle is lost or stolen, the division shall collect a fee of one dollar for replacement of such certificate.

(6) If a truck, truck-tractor, or trailer for which a permanent license plate has been issued pursuant to this section is deleted from the fleet registration due to loss of possession by the registrant, the plate shall be returned to the division.

(7) The registrant shall be liable for the full amount of the registration fee due for any truck, truck-tractor, or trailer not deleted from the fleet registration renewal.

(8) All fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Highway Cash Fund.

Sec. 204. The registration fee for apportionable vehicles shall be determined as follows:

(1) Divide the jurisdiction distance by the total fleet distance generated during the preceding year;

(2) Determine the total fees required under the laws of each jurisdiction for full registration of each apportionable vehicle at the regular annual or applicable fees or for the unexpired portion of the registration year; and

(3) Multiply the sum obtained under subdivision (2) of this section by the quotient obtained under subdivision (1) of this section.

Sec. 205. (1) The director may suspend, revoke, cancel, or refuse to issue or renew a registration certificate under the International Registration Plan Act:

(a) If the applicant or certificate holder has issued to the department a check or draft which has been returned because of insufficient funds, no funds, or a stop-payment order;

(b) If the applicant or certificate holder has had his or her license issued under the International Fuel Tax Agreement Act revoked or the director refused to issue or refused to renew such license; or

(c) If the applicant or certificate holder is in violation of sections 75-348 to 75-358.

(2) Prior to taking action under this section, the director shall notify and advise the applicant or certificate holder of the proposed action and the reasons for such action in writing, by registered or certified mail, to his or her last-known business address as shown on the application for the certificate or renewal. The notice shall also include an advisement of the procedures in subsection (3) of this section.

(3) The applicant or certificate holder may, within thirty days after the date of the mailing of the notice, petition the director for a hearing to contest the proposed action. The hearing shall be commenced in accordance with the rules and regulations adopted and promulgated by the department. If a petition is filed, the director shall, within twenty days after receipt of the petition, set a hearing date at which the applicant or certificate holder may show cause why the proposed action should not be taken. The director shall give the applicant or certificate holder reasonable notice of the time and place of the hearing. If the director's decision is adverse to the applicant or certificate holder, the applicant or certificate holder may appeal the decision in accordance with the Administrative Procedure Act.

(4) The filing of the petition shall stay any action by the director until a hearing is held and a final decision and order is issued.

(5) If no petition is filed at the expiration of thirty days after the date on which the notification was mailed, the director may take the proposed action described in the notice.

(6) If, in the judgment of the director, the applicant or certificate holder has complied with or is no longer in violation of the provisions for which the director took action under this section, the director

may reinstate the registration certificate without delay.

Sec. 206. Any person, firm, association, partnership, limited liability company, or corporation which violates any provision of the International Registration Plan Act is guilty of a Class III misdemeanor.

Sec. 207. For purposes of sections 207 to 219 of this act:

(1) Dealer means any person engaged in the business of selling snowmobiles at wholesale or retail;

(2) Manufacturer means a person, partnership, limited liability company, or corporation engaged in the business of manufacturing snowmobiles; and

(3) Operate means to ride in or on and control the operation of a snowmobile.

Sec. 208. Except as otherwise provided in sections 207 to 219 of this act, no person shall operate any snowmobile within the State of Nebraska unless such snowmobile has been registered in accordance with sections 209 to 213 of this act.

Sec. 209. Application for registration shall be made to the county treasurer or designated county official in such form as the director 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 or designated county official's office of each county in this state. Upon receipt of the application and the appropriate fee as provided in section 210 of this act, the snowmobile shall be registered by the county treasurer or designated county official and a validation decal shall be provided which shall be affixed to the upper half of the snowmobile in such manner as the director prescribes. Snowmobiles owned by a dealer and operated for demonstration or testing purposes shall be exempt from affixing validation decals to the snowmobile but are required to carry a valid validation decal with the snowmobile at all times. Application for registration shall be made within fifteen days after the date of purchase.

Sec. 210. (1) The fee for registration of each snowmobile shall be:

(a) For each snowmobile owned by a person other than dealers or manufacturers, eight dollars per year and one dollar for a duplicate or transfer;

(b) For all snowmobiles owned by a dealer and operated for demonstration or testing purposes, twenty-five dollars per year; and

(c) For all snowmobiles owned by a manufacturer and operated for research, testing, experimentation, or demonstration purposes, one hundred dollars per year.

(2) Snowmobile dealer and manufacturer registrations shall not be transferable.

Sec. 211. (1) The certificate of registration and validation decal issued shall be valid for two years. The registration period for snowmobiles shall expire on the last day of September two years after the year of issuance, and renewal shall become delinquent on the first day of the following month.

(2) Such registration may be renewed every two years in the same manner as provided for the original registration.

(3) Every owner of a snowmobile shall renew his or her registration in the manner prescribed in section 209 of this act upon payment of the registration fees provided in section 210 of this act.

Sec. 212. 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 after making affidavit of such transfer or loss to the county official who issued the certificate, 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.

Sec. 213. A registration number shall be issued without the payment of a fee for snowmobiles owned by the state or a political subdivision thereof upon application therefor.

Sec. 214. No registration shall be required for snowmobiles:

(1) Owned and used by the United States, another state, or a political subdivision thereof;

(2) Registered in a country other than the United States and temporarily used within this state;

(3) Covered by a valid license of another state and which have not been within this state for more than thirty consecutive days; and

(4) Which are operated only on land owned or leased by the owner thereof.

Sec. 215. No political subdivision of this state shall require licensing or registration of snowmobiles covered by the provisions of sections 207 to 219 of this act.

Sec. 216. Snowmobiles properly registered in another state shall be allowed to operate in the State of Nebraska on a reciprocal basis.

Sec. 217. (1) The county treasurers and designated county officials shall act as agents for the department in the collection of snowmobile registration fees. Twenty-five cents from the funds collected for each such registration shall be retained by the county.

(2) The remaining amount of the fees from registration of snowmobiles shall be remitted to the State Treasurer who shall credit twenty-five percent to the General Fund and seventy-five percent to the Nebraska Snowmobile Trail Cash Fund.

Sec. 218. (1) There is hereby created the Nebraska Snowmobile Trail Cash Fund into which shall be deposited the portion of the fees collected from snowmobile registration as provided in section 217 of this act.

(2) The Game and Parks Commission shall use the money in the Nebraska Snowmobile Trail Cash Fund for the operation, maintenance, enforcement, planning, establishment, and marking of snowmobile trails throughout the state and for the acquisition by purchase or lease of real property to carry out the provisions of this section.

(3) The commission shall establish rules and regulations pertaining to the use and maintenance of snowmobile trails.

Sec. 219. The department shall keep a record of each snowmobile registered, employing such methods and practices as may be necessary to maintain an accurate record.

Sec. 220. (1) The repeal of Chapter 60, article 3, as it existed on the effective date of this act and the enactment of the Motor Vehicle Registration Act is not intended to affect the validity of the registration of any motor vehicle, trailer, or snowmobile or the validity of any license plate, permit, renewal tab, or tonnage sticker issued under Chapter 60, article 3, and in existence on such date. All such license plates, permits, renewal tabs, and tonnage stickers are valid under the Motor Vehicle Registration Act as if registration had taken place under such act.

(2) The rules, regulations, and orders of the Director of Motor Vehicles and the Department of Motor Vehicles issued under Chapter 60, article 3, shall remain in effect as if issued under the Motor Vehicle Registration Act unless changed or eliminated by the director or the department to the extent such power is statutorily granted to the director and department.

Sec. 221. Section 13-324, Revised Statutes Supplement, 2004, is amended to read:

13-324. (1) The Tax Commissioner shall administer all sales and use taxes adopted under section 13-319. The Tax Commissioner may prescribe forms and adopt and promulgate reasonable rules and regulations in conformity with the Nebraska Revenue Act of 1967, as amended, for the making of returns and for the ascertainment, assessment, and collection of taxes. The county shall furnish a certified copy of the adopting or repealing resolution to the Tax Commissioner in accordance with such rules and regulations. The tax shall begin the first day of the next calendar quarter which is at least one hundred twenty days following receipt by the Tax Commissioner of the certified copy of the adopted resolution. The Tax Commissioner shall provide at least sixty days' notice of the adoption of the tax or a change in the rate to retailers. Notice shall be provided to retailers within the county. Notice to retailers may be provided through the web site of the Department of Revenue or by other electronic means.

(2) For resolutions containing a termination date, the termination date is the first day of a calendar quarter. The county shall furnish a certified statement to the Tax Commissioner no more than one hundred eighty days and at least one hundred twenty days before the termination date that the termination date stated in the resolution is still valid. If the certified statement is not furnished within the prescribed time, the tax shall remain in effect, and the Tax Commissioner shall continue to collect the tax until the first day of the calendar quarter which is at least one hundred twenty days after receipt of the certified statement notwithstanding the termination date stated in the resolution. The Tax Commissioner shall provide at least sixty days' notice of the termination of the tax to retailers. Notice shall be provided to retailers within the county. Notice to retailers may be provided through the web site of the department or other electronic means.

(3) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in ~~section 60-301~~ the Motor

Vehicle Registration Act, the tax shall be collected by the lessor on the rental or lease price at the tax rate in effect on the date the automobile, truck, trailer, semitrailer, or truck-tractor is delivered to the lessee.

(4) The Tax Commissioner shall collect the sales and use tax concurrently with collection of a state tax in the same manner as the state tax is collected. The Tax Commissioner shall remit monthly the proceeds of the tax to the counties imposing the tax, after deducting the amount of refunds made and three percent of the remainder as an administrative fee necessary to defray the cost of collecting the tax and the expenses incident thereto. The Tax Commissioner shall keep full and accurate records of all money received and distributed. All receipts from the three-percent administrative fee shall be deposited in the state General Fund.

(5) Upon any claim of illegal assessment and collection, the taxpayer has the same remedies provided for claims of illegal assessment and collection of the state tax. It is the intention of the Legislature that the provisions of law which apply to the recovery of state taxes illegally assessed and collected apply to the recovery of sales and use taxes illegally assessed and collected under section 13-319.

(6) Boundary changes or the adoption of a sales and use tax by an incorporated municipality that affects any tax imposed by this section shall be governed as provided in subsections (3) through (9) of section 77-27,143.

Sec. 222. Section 13-518, Revised Statutes Supplement, 2004, is amended to read:

13-518. For purposes of sections 13-518 to 13-522:

(1) Allowable growth means (a) for governmental units other than community colleges, the percentage increase in taxable valuation in excess of the base limitation established under section 77-3446, if any, due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year and (b) for community colleges, (i) for fiscal years prior to fiscal year 2003-04 and after fiscal year 2004-05, the percentage increase in excess of the base limitation, if any, in full-time equivalent students from the second year to the first year preceding the year for which the budget is being determined, and (ii) for fiscal year 2003-04 and fiscal year 2004-05, the percentage increase in full-time equivalent students from the second year to the first year preceding the year for which the budget is being determined;

(2) Capital improvements means (a) acquisition of real property or (b) acquisition, construction, or extension of any improvements on real property;

(3) Governing body has the same meaning as in section 13-503;

(4) Governmental unit means every political subdivision which has authority to levy a property tax or authority to request levy authority under section 77-3443 except sanitary and improvement districts which have been in existence for five years or less and school districts;

(5) Qualified sinking fund means a fund or funds maintained separately from the general fund to pay for acquisition or replacement of tangible personal property with a useful life of five years or more which is to be undertaken in the future but is to be paid for in part or in total in advance using periodic payments into the fund. The term includes sinking funds under subdivision (13) of section 35-508 for firefighting and rescue equipment or apparatus;

(6) Restricted funds means (a) property tax, excluding any amounts refunded to taxpayers, (b) payments in lieu of property taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers of surpluses from any user fee, permit fee, or regulatory fee if the fee surplus is transferred to fund a service or function not directly related to the fee and the costs of the activity funded from the fee, (g) any funds excluded from restricted funds for the prior year because they were budgeted for capital improvements but which were not spent and are not expected to be spent for capital improvements, (h) the tax provided in sections 77-27,223 to 77-27,227 beginning in the second fiscal year in which the county will receive a full year of receipts, and (i) any excess tax collections returned to the county under section 77-1776; and

(7) State aid means:

(a) For all governmental units, state aid paid pursuant to ~~sections 60-360 and~~ section 77-3523 and section 202 of this act;

(b) For municipalities, state aid to municipalities paid pursuant to sections 18-2605, 39-2501 to 39-2520, ~~60-3007,~~ 77-27,136, and 77-27,139.04 and section 190 of this act and insurance premium tax paid to municipalities;

(c) For counties, state aid to counties paid pursuant to sections

39-2501 to 39-2520, 47-119.01, ~~60-3001 to 60-3007~~, 77-27,136, and 77-3618 and sections 184 to 190 of this act, insurance premium tax paid to counties, and reimbursements to counties from funds appropriated pursuant to section 29-3933;

(d) For community colleges, state aid to community colleges paid under sections 85-1536 to 85-1537;

(e) For natural resources districts, state aid to natural resources districts paid pursuant to section 77-27,136;

(f) For educational service units, state aid appropriated under section 79-1241; and

(g) For local public health departments as defined in section 71-1626, state aid as distributed under section 71-1628.08.

Sec. 223. Section 13-2814, Revised Statutes Supplement, 2004, is amended to read:

13-2814. (1) The Tax Commissioner shall administer all sales and use taxes adopted under section 13-2813. The Tax Commissioner may prescribe forms and adopt and promulgate rules and regulations in conformity with the Nebraska Revenue Act of 1967, as amended, for the making of returns and for the ascertainment, assessment, and collection of taxes. The council shall furnish a certified copy of the adopting or repealing resolution to the Tax Commissioner in accordance with such rules and regulations. The tax shall begin the first day of the next calendar quarter following receipt by the Tax Commissioner of the certified copy of the adopted resolution if the certified copy of the adopted resolution is received sixty days prior to the start of the next calendar quarter.

(2) For resolutions containing a termination date, the termination date is the first day of a calendar quarter. The council shall furnish a certified statement to the Tax Commissioner no more than one hundred twenty days and at least sixty days before the termination date stating that the termination date in the resolution is still valid. If the certified statement is not furnished within the prescribed time, the tax shall remain in effect and the Tax Commissioner shall continue to collect the tax until the first day of the calendar quarter which is at least sixty days after receipt of the certified statement notwithstanding the termination date stated in the resolution.

(3) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in section 60-301 the Motor Vehicle Registration Act, the tax shall be collected by the lessor on the rental or lease price at the tax rate in effect on the date the automobile, truck, trailer, semitrailer, or truck-tractor is delivered to the lessee.

(4) The Tax Commissioner shall collect the sales and use tax concurrently with collection of a state tax in the same manner as the state tax is collected. The Tax Commissioner shall remit monthly the proceeds of the tax to the municipal county imposing the tax, after deducting the amount of refunds made and three percent of the remainder as an administrative fee necessary to defray the cost of collecting the tax and the expenses incident thereto. The Tax Commissioner shall keep full and accurate records of all money received and distributed. All receipts from the three percent administrative fee shall be deposited in the Municipal Equalization Fund.

(5) Upon any claim of illegal assessment and collection, the taxpayer has the same remedies as provided for claims of illegal assessment and collection of the state tax. It is the intention of the Legislature that the provisions of law which apply to the recovery of state taxes illegally assessed and collected apply to the recovery of sales and use taxes illegally assessed and collected under section 13-2813.

Sec. 224. Section 18-1214, Reissue Revised Statutes of Nebraska, is amended to read:

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 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 the Motor Vehicle Registration Act are paid. Such taxes shall be 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. 225. Section 18-1736, Revised Statutes Supplement, 2004, is amended to read:

18-1736. (1) A city or village may designate parking spaces, including access aisles, for the exclusive use of (a) handicapped or disabled persons whose motor vehicles display the distinguishing license plates issued

to handicapped or disabled persons pursuant to section ~~60-311.14~~ 113 of this act, (b) handicapped or disabled persons whose motor vehicles display a distinguishing license plate issued to a handicapped or disabled person by another state, (c) such other handicapped or disabled persons or temporarily handicapped or disabled persons, as certified by the city or village, whose motor vehicles display the permit specified in section 18-1739, and (d) such other motor vehicles, as certified by the city or village, which display the permit specified in section 18-1739. All such permits shall be displayed by hanging the permit from the motor vehicle's rearview mirror so as to be clearly visible through the front windshield. The permit shall be displayed on the dashboard only when there is no rearview mirror.

(2) If a city or village so designates a parking space or access aisle, it shall be indicated by posting aboveground and immediately adjacent to and visible from each space or access aisle a sign as described in section 18-1737. In addition to such sign, the space or access aisle may also be indicated by blue paint on the curb or edge of the paved portion of the street adjacent to the space or access aisle.

(3) For purposes of sections 18-1736 to 18-1742, access aisle means a space adjacent to a handicapped parking space or passenger loading zone which is constructed and designed in compliance with the federal Americans with Disabilities Act of 1990 and the federal rules and regulations adopted and promulgated in response to the act, as the act and the rules and regulations existed on May 31, 2001.

Sec. 226. Section 18-1737, Revised Statutes Supplement, 2004, is amended to read:

18-1737. (1) Any city or village, any state agency, and any person in lawful possession of any offstreet parking facility may designate stalls or spaces, including access aisles, in such facility owned or operated by the city, village, state agency, or person for the exclusive use of handicapped or disabled persons whose motor vehicles display the distinguishing license plates issued to such individuals pursuant to section ~~60-311.14~~ 113 of this act, such other handicapped or disabled persons or temporarily handicapped or disabled persons, as certified by the city or village, whose motor vehicles display the permit specified in section 18-1739, and such other motor vehicles, as certified by the city or village, which display such permit. Such designation shall be made by posting aboveground and immediately adjacent to and visible from each stall or space, including access aisles, a sign which is in conformance with the Manual on Uniform Traffic Control Devices adopted pursuant to section 60-6,118 and the federal Americans with Disabilities Act of 1990 and the federal rules and regulations adopted and promulgated in response to the act, as the act and the rules and regulations existed on May 31, 2001.

(2) The owner or person in lawful possession of an offstreet parking facility, after notifying the police or sheriff's department, as the case may be, and any city, village, or state agency providing onstreet parking or owning, operating, or providing an offstreet parking facility may cause the removal, from a stall or space, including access aisles, designated exclusively for handicapped or disabled persons or temporarily handicapped or disabled persons or motor vehicles for the transportation of handicapped or disabled persons or temporarily handicapped or disabled persons, of any vehicle not displaying the proper permit or the distinguishing license plates specified in this section if there is posted aboveground and immediately adjacent to and visible from such stall or space, including access aisles, a sign which clearly and conspicuously states the area so designated as a tow-in zone.

(3) A person who parks a vehicle in any onstreet parking space or access aisle which has been designated exclusively for handicapped or disabled persons or temporarily handicapped or disabled persons or motor vehicles for the transportation of handicapped or disabled persons or temporarily handicapped or disabled persons, or in any so exclusively designated parking space or access aisle in any offstreet parking facility, without properly displaying the proper permit or when the handicapped or disabled person to whom or for whom, as the case may be, the license plate or permit is issued will not enter or exit the vehicle while it is parked in the designated space or access aisle shall be guilty of a handicapped parking infraction as defined in section 18-1741.01 and shall be subject to the penalties and procedures set forth in sections 18-1741.01 to 18-1741.07. The display on a motor vehicle of a distinguishing license plate or permit issued to a handicapped or disabled person by and under the duly constituted authority of another state shall constitute a full and complete defense in any action for a handicapped parking infraction as defined in section 18-1741.01. If the identity of the person who parked the vehicle in violation of this section cannot be readily

determined, the owner or person in whose name the vehicle is registered shall be held prima facie responsible for such violation and shall be guilty and subject to the penalties and procedures described in this section. In the case of a privately owned offstreet parking facility, a city or village shall not require the owner or person in lawful possession of such facility to inform the city or village of a violation of this section prior to the city or village issuing the violator a handicapped parking infraction citation.

(4) For purposes of this section and section 18-1741.01, state agency means any division, department, board, bureau, commission, or agency of the State of Nebraska created by the Constitution of Nebraska or established by act of the Legislature, including the University of Nebraska and the Nebraska state colleges, when the entity owns, leases, controls, or manages property which includes offstreet parking facilities.

Sec. 227. Section 23-186, Revised Statutes Supplement, 2004, is amended to read:

23-186. 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, certificates of number, license plates, and renewal decals, notation and cancellation of liens, and collection of taxes and fees for motor vehicles, all-terrain vehicles, minibikes, snowmobiles, and motorboats as provided in the Motor Vehicle Registration Act, the State Boat Act, and 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, 60-139 to 60-169, ~~60-301 to 60-347, 60-6,322, and 60-1803.~~ ~~60-3002, and 60-3007.~~ 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. 228. Section 39-2215, Reissue Revised Statutes of Nebraska, is amended to read:

39-2215. (1) There is hereby created in the state treasury a special fund to be known as the Highway Trust Fund.

(2) All funds credited to the Highway Trust Fund pursuant to sections 66-4,140, 66-4,147, and 66-6,108, and related penalties and interest, shall be allocated as provided in such sections.

(3) All other motor vehicle fuel taxes, diesel fuel taxes, compressed fuel taxes, and alternative fuel taxes related to highway use retained by the state, all motor vehicle registration fees retained by the state other than those fees credited to the State Recreation Road Fund pursuant to subdivision (3) of section 60-302 156 of this act, and other highway-user taxes imposed by state law and allocated to the Highway Trust Fund, except for the proceeds of the sales and use taxes derived from motor vehicles, trailers, and semitrailers credited to the fund pursuant to section 77-27,132, are hereby irrevocably pledged for the terms of the bonds issued prior to January 1, 1988, to the payment of the principal, interest, and redemption premium, if any, of such bonds as they mature and become due at maturity or prior redemption and for any reserves therefor and shall, as received by the State Treasurer, be deposited in the fund for such purpose.

(4) Of the money in the fund specified in subsection (3) of this section which is not required for the use specified in such subsection, (a) an amount equal to three dollars times the number of motorcycles registered during the previous month shall be placed in the Motorcycle Safety Education Fund, (b) an amount to be determined annually by the Legislature through the appropriations process may be transferred to the Motor Fuel Tax Enforcement and Collection Cash Fund for use as provided in section 66-738 on a monthly or other less frequent basis as determined by the appropriation language, (c) an amount to be determined annually by the Legislature through the appropriations process shall be transferred to the License Plate Cash Fund ~~as needed to meet the current obligations associated with the manufacture of license plates and stickers or tabs provided for in sections 60-311, 60-311.02, and 60-1804,~~ as certified by the Director of Motor Vehicles, and (d) the remaining money may be used for the purchase for retirement of the bonds issued prior to January 1, 1988, in the open market.

(5) The State Treasurer shall monthly transfer, from the proceeds of the sales and use taxes credited to the Highway Trust Fund and any money remaining in the fund after the requirements of subsections (2) through (4) of this section are satisfied, thirty thousand dollars to the Grade Crossing Protection Fund.

(6) Except as provided in subsection (7) of this section, the balance of the Highway Trust Fund shall be allocated fifty-three and one-third percent, less the amount provided for in section 39-847.01, to the Department

of Roads, twenty-three and one-third percent, less the amount provided for in section 39-847.01, to the various counties for road purposes, and twenty-three and one-third percent to the various municipalities for street purposes. If bonds are issued pursuant to subsection (2) of section 39-2223, the portion allocated to the Department of Roads shall be credited monthly to the Highway Restoration and Improvement Bond Fund, and if no bonds are issued pursuant to such subsection, the portion allocated to the department shall be credited monthly to the Highway Cash Fund. The portions allocated to the counties and municipalities shall be credited monthly to the Highway Allocation Fund and distributed monthly as provided by law. Vehicles accorded prorated registration pursuant to section ~~60-356~~ 198 of this act shall not be included in any formula involving motor vehicle registrations used to determine the allocation and distribution of state funds for highway purposes to political subdivisions.

(7) If it is determined by December 20 of any year that a county will receive from its allocation of state-collected highway revenue and from any funds relinquished to it by municipalities within its boundaries an amount in such year which is less than such county received in state-collected highway revenue in calendar year 1969, based upon the 1976 tax rates for highway-user fuels and registration fees, the Department of Roads shall notify the State Treasurer that an amount equal to the sum necessary to provide such county with funds equal to such county's 1969 highway allocation for such year shall be transferred to such county from the Highway Trust Fund. Such makeup funds shall be matched by the county as provided in sections 39-2501 to 39-2510. The balance remaining in the fund after such transfer shall then be reallocated as provided in subsection (6) of this section.

(8) The State Treasurer shall disburse the money in the Highway Trust Fund as directed by resolution of the commission. All disbursements from the fund shall be made upon warrants drawn by the Director of Administrative Services. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and the earnings, if any, credited to the fund.

Sec. 229. Section 44-1545, Reissue Revised Statutes of Nebraska, is amended to read:

44-1545. Failure by an insurance company subject to sections ~~60-302.05 to 60-302.08~~ 136 to 139 of this act to comply with the requirements of such sections and the rules and regulations adopted and promulgated under such sections by the ~~Director~~ Department of Motor Vehicles shall be an unfair trade practice in the business of insurance subject to the Unfair Insurance Trade Practices Act.

Sec. 230. Section 44-3521, Reissue Revised Statutes of Nebraska, is amended to read:

44-3521. For purposes of the Motor Vehicle Service Contract Reimbursement Insurance Act:

- (1) Director ~~shall mean~~ means the Director of Insurance;
- (2) Mechanical breakdown insurance ~~shall mean~~ means a policy, contract, or agreement that undertakes to perform or provide repair or replacement service, or indemnification for such service, for the operational or structural failure of a motor vehicle due to defect in materials or workmanship or normal wear and tear and that is issued by an insurance company authorized to do business in this state;
- (3) Motor vehicle ~~shall mean~~ means any motor vehicle as defined in section ~~60-301~~ 39 of this act;
- (4) Motor vehicle service contract ~~shall mean~~ means a contract or agreement given for consideration over and above the lease or purchase price of a motor vehicle that undertakes to perform or provide repair or replacement service, or indemnification for such service, for the operational or structural failure of a motor vehicle due to defect in materials or workmanship or normal wear and tear but ~~shall~~ does not include mechanical breakdown insurance;
- (5) Motor vehicle service contract provider ~~shall mean~~ means a person who issues, makes, provides, sells, or offers to sell a motor vehicle service contract, except that motor vehicle service contract provider ~~shall~~ does not include an insurer as defined in section 44-103;
- (6) Motor vehicle service contract reimbursement insurance policy ~~shall mean~~ means a policy of insurance providing coverage for all obligations and liabilities incurred by a motor vehicle service contract provider under the terms of motor vehicle service contracts issued by the provider; and
- (7) Service contract holder ~~shall mean~~ means a person who purchases a motor vehicle service contract.

Sec. 231. Section 60-102, Reissue Revised Statutes of Nebraska, is

amended to read:

60-102. Sections 60-102 to 60-117 shall apply to motor vehicles, commercial trailers, and semitrailers required to be registered under ~~sections 60-301 to 60-306~~ the Motor Vehicle Registration Act and all cabin trailers defined in section 60-614 whether or not any such cabin trailer is required to be registered under ~~sections 60-301 to 60-306~~ the act.

Sections 60-102 to 60-117 shall not apply to:

(1) Trucks and buses from other jurisdictions required to pay registration fees under ~~sections 60-301 to 60-306~~ the Motor Vehicle Registration Act except a vehicle registered or eligible to be registered as part of a fleet of apportionable vehicles under section ~~60-356~~ 198 of this act;

(2) Trailers of farmers or ranchers used wholly and exclusively to carry supplies to the owner's farm or ranch, used by the farmer or rancher to carry his or her own products to storage or market, or used by farmers or ranchers for such hauling of such supplies or products in exchange of services;

(3) Road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, well-boring apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, crawler tractors, backhoes, bulldozers, and front-end loaders; and

(4) Minibikes as defined in section 60-636, mopeds as defined in section 60-637, and electric personal assistive mobility devices as defined in section 60-618.02.

Sec. 232. Section 60-104, Reissue Revised Statutes of Nebraska, is amended to read:

60-104. No person, except as provided in section 60-103, shall sell or otherwise dispose of a motor vehicle, commercial trailer, semitrailer, or cabin trailer without (1) delivering to the purchaser or transferee of such vehicle or trailer a certificate of title with such assignment thereon as may be necessary to show title in the purchaser and (2) having affixed to the vehicle, pursuant to section 60-105, its vehicle identification number if it is not already affixed, nor purchase or otherwise acquire or bring into this state a motor vehicle, commercial trailer, semitrailer, or cabin trailer except for temporary use.

No purchaser or transferee shall receive a certificate of title which does not contain such assignment as may be necessary to show title in the purchaser or transferee. Possession of a title which does not meet this requirement shall be prima facie evidence of a violation of this provision, and such purchaser or transferee, upon conviction, shall be subject to the penalties provided by section 60-117.

~~No motor vehicle, commercial trailer, semitrailer, or cabin trailer shall be eligible for initial registration in this state, except a vehicle registered or eligible to be registered as part of a fleet of apportionable vehicles under section 60-356, unless the provisions of sections 60-102 to 60-117 have been complied with insofar as the motor vehicle, commercial trailer, semitrailer, or cabin trailer is concerned.~~

Sec. 233. Section 60-106, Reissue Revised Statutes of Nebraska, is amended to read:

60-106. (1) Each county shall issue and file certificates of title using the vehicle titling and registration computer system prescribed by the Department of Motor Vehicles.

(2) (a) Application for a certificate of title shall be made upon a form prescribed by the Department of Motor Vehicles. All applications shall be accompanied by the fee prescribed in section 60-115.

(b) All applications for a certificate of title to a mobile home as defined in subdivision (2) of section 60-614 shall be accompanied by a mobile home transfer statement prescribed by the Property Tax Administrator. The mobile home transfer statement shall be filed by the applicant with the county clerk of the county of application for title. The county clerk shall issue a certificate of title to a mobile home but shall not deliver the certificate of title unless the mobile home transfer statement accompanies the application for title, except that the failure to provide the mobile home transfer statement shall not prevent the notation of a lien on the face of the certificate of title to the mobile home pursuant to section 60-110 and delivery to the holder of the first lien. The county clerk shall retain the original copy of the mobile home transfer statement, forward two copies to the county assessor, and provide a copy to the applicant.

(3) (a) If the motor vehicle has situs in Nebraska, the application shall be filed with the county clerk of the county in which the vehicle has

situs as defined in section ~~60-3001~~ 49 of this act.

(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 ~~60-356~~ 198 of this act shall file the application for title to the vehicle with the Division of Motor Carrier Services of the Department of Motor Vehicles. The division shall deliver the certificate to the applicant if there are no liens on the vehicle. If there are any liens on the vehicle, the division 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 division shall be issued in the manner prescribed for the county clerk in section 60-107.

(4) 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 or if a certificate of title is unavailable pursuant to subsection (4) of section 52-1801, the application, unless otherwise provided for in sections 60-102 to 60-117, 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. If the application for a certificate of title in this state is accompanied by a valid certificate of title issued by another state which meets that state's requirements for transfer of ownership, then the application may be accepted by this state. If the vehicle is a specially constructed ~~meter~~ vehicle as defined in section ~~60-3001~~ 51 of this act, the application shall be accompanied by a kit manufacturer's certificate of origin and a bill of sale or manufacturer's certificates of origin and bills of sale for all major component parts. For purposes of this subsection, certificate of title shall include a salvage certificate, a salvage branded certificate of title, or any other document of ownership issued by another state or jurisdiction for a salvage vehicle. Only a salvage branded certificate of title shall be issued to any vehicle conveyed upon a salvage certificate, a salvage branded certificate of title, or any other document of ownership issued by another state or jurisdiction for a salvage vehicle. If a certificate of title has not previously been issued for the vehicle in this state and the applicant is unable to provide such documentation, the applicant may apply for a bonded certificate of title as prescribed in section 60-111.01. The county clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued.

(5) 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.

(6) 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 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 upon the signature of the applicant's parent, legal guardian, foster parent, or agent.

(7) 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.

(8) 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 branded certificate of title 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 ~~60-356~~ 198 of this act, (d) the vehicle is a cabin trailer, (e) the title sought is the first title for a motor vehicle sold directly by the manufacturer of the motor vehicle to a licensed dealer franchised by the manufacturer, or (f) the vehicle was sold at an auction authorized by the manufacturer and purchased by a licensed dealer franchised by the manufacturer of the motor vehicle. The Department of Motor Vehicles shall prescribe a form to be executed by a dealer and submitted with an application for a certificate of title for vehicles exempt from inspection pursuant to subdivision (8)(e) or (f) of this section, which form shall clearly identify the vehicle and state under penalty of law that the vehicle is exempt from inspection. The statement that an identification inspection has been conducted shall be furnished by the county sheriff of any county or by any other holder of a current certificate of training issued pursuant to section 60-121, shall be in a format as determined by the department, and shall expire ninety days after the date of the inspection. The county clerk shall 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 conducted by the Nebraska State Patrol, a fee of ten dollars shall be paid. Such fee shall be remitted to the State Treasurer for credit to the Nebraska State Patrol Cash Fund. For each inspection conducted by the county sheriff, 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, if there is reason to believe further inspection is necessary, or if the inspection is for a Nebraska assigned number, 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, a kit vehicle, or a vehicle otherwise assembled, the inspection of such assembled vehicle, kit vehicle, or vehicle otherwise assembled 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.

(9) An application for a certificate of title for a mobile home or cabin trailer shall be accompanied by a certificate that states that sales or use tax has been paid on the purchase of the mobile home or cabin trailer or that the transfer of title was exempt from sales and use taxes. The county clerk shall issue a certificate of title for a mobile home or cabin trailer but shall not deliver the certificate of title unless the certificate required under this subsection accompanies the application for certificate of title for the mobile home or cabin trailer, except that the failure of the application to be accompanied by such certificate shall not prevent the notation of a lien on the face of the certificate of title to the mobile home or cabin trailer pursuant to section 60-110 and delivery to the holder of the first lien.

(10) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 23-186:

(a) Applications under subsections (2), (3), and (9) 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 subsections (2), (5), and (9) of this section;

(c) The designated county official may accept certificates of inspection under the conditions described in subsection (8) 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. 234. Section 60-108, Reissue Revised Statutes of Nebraska, is amended to read:

60-108. (1) The Department of Motor Vehicles may adopt and promulgate rules and regulations to insure uniform and orderly operation of 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 with the necessary training for the proper administration of Chapter 60, article 1. The department shall receive all instruments forwarded to it by the county clerks under Chapter 60, article 1, and shall maintain indices covering the state at large for the instruments so received. These indices shall be by motor number or by an identification number as provided for in section ~~60-302~~ 86 of this act 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 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 23-186, 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. 235. Section 60-465, Reissue Revised Statutes of Nebraska, as amended by section 4, Legislative Bill 76, Ninety-ninth Legislature, First Session, 2005, is amended to read:

60-465. (1) Commercial motor vehicle means a motor vehicle or combination of motor vehicles used in commerce to transport passengers or property if the motor vehicle:

(a) Has a gross combination weight rating of eleven thousand seven hundred ninety-four kilograms or more (twenty-six thousand one pounds or more) inclusive of a towed unit with a gross vehicle weight rating of more than four thousand five hundred thirty-six kilograms (ten thousand pounds);

(b) Has a gross vehicle weight rating of eleven thousand seven hundred ninety-four or more kilograms (twenty-six thousand one pounds or more);

(c) Is designed to transport sixteen or more passengers, including the driver; or

(d) Is of any size and is used in the transportation of materials found to be hazardous for the purposes of the federal Hazardous Materials Transportation Act and which require the motor vehicle to be placarded under the federal Hazardous Material Regulations, 49 C.F.R. part 172, subpart F.

(2) Commercial motor vehicle does not include (a) a farm truck as defined in section ~~60-301~~ 25 of this act other than a combination of truck-tractors and semitrailers when such farm truck is operated within one hundred fifty miles of the registered owner's farm or ranch, (b) any ~~self-propelled mobile home~~ recreational vehicle as defined in section 47 of this act or motor vehicle ~~drawing~~ towing a cabin trailer as ~~such terms are~~

defined in ~~section 60-301~~ sections 14 and 39 of this act, (c) any emergency vehicle operated by a public or volunteer fire department, or (d) any motor vehicle owned or operated by the United States Department of Defense or Nebraska National Guard when such motor vehicle is driven by uniformed, military operators performing duty in the active service of the United States or this state.

Sec. 236. Section 60-505.02, Reissue Revised Statutes of Nebraska, is amended to read:

60-505.02. (1) Whenever a license is revoked and the filing of proof of financial responsibility is, by the Motor Vehicle Safety Responsibility Act, made a prerequisite to reinstatement of eligibility for a new license, no license shall be issued unless the licensee, in addition to complying with the other provisions of the act, pays to the Department of Motor Vehicles a reinstatement fee of one hundred twenty-five dollars. The fees paid pursuant to this subsection shall be remitted to the State Treasurer. The State Treasurer shall credit seventy-five dollars of each fee to the General Fund and fifty dollars of each fee to the Department of Motor Vehicles Cash Fund.

(2) Whenever a license is suspended and the filing of proof of financial responsibility is, by the act, made a prerequisite to reinstatement of such license or to the issuance of a new license, no such license shall be reinstated or new license issued unless the licensee, in addition to complying with the other provisions of the act, pays to the department a fee of fifty dollars. The fees paid pursuant to this subsection shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

(3) When a registration is suspended and the filing of proof of financial responsibility is, by the act, made a prerequisite to reinstatement of the registration, no such registration shall be reinstated or new registration issued unless the registrant, in addition to complying with the act and ~~Chapter 60, article 3~~ the Motor Vehicle Registration Act, pays to the department a fee of fifty dollars. The fees paid pursuant to this subsection shall be remitted to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

Sec. 237. Section 60-653, Reissue Revised Statutes of Nebraska, is amended to read:

60-653. Registration shall mean the registration certificate or certificates and ~~registration license plates~~ issued under the laws of this state ~~pertaining to the registration of vehicles~~ Motor Vehicle Registration Act.

Sec. 238. Section 60-683, Reissue Revised Statutes of Nebraska, is amended to read:

60-683. All peace officers are hereby specifically directed and authorized and it shall be deemed and considered a part of the official duties of each of such officers to enforce the provisions of the Nebraska Rules of the Road, including the specific enforcement of maximum speed limits, and any other law regulating the operation of vehicles or the use of the highways. To perform the official duties imposed by this section, the Superintendent of Law Enforcement and Public Safety and all officers of the Nebraska State Patrol shall have the powers stated in section 81-2005. All other peace officers shall have the power:

(1) To make arrests upon view and without warrant for any violation committed in their presence of any of the provisions of the Motor Vehicle Operator's License Act or of any other law regulating the operation of vehicles or the use of the highways, if and when designated or called upon to do so as provided by law;

(2) To make arrests upon view and without warrant for any violation committed in their presence of any provision of the laws of this state relating to misdemeanors or felonies, if and when designated or called upon to do so as provided by law;

(3) At all times to direct all traffic in conformity with law or, in the event of a fire or other emergency or in order to expedite traffic or insure safety, to direct traffic as conditions may require;

(4) When in uniform, to require the driver of a vehicle to stop and exhibit his or her operator's license and registration ~~and~~ certificate issued for the vehicle and submit to an inspection of such vehicle and the ~~registration license plates~~ and registration ~~and~~ on certificate for the vehicle and to require the driver of a motor vehicle to present the vehicle within five days for correction of any defects revealed by such motor vehicle inspection as may lead the inspecting officer to reasonably believe that such motor vehicle is being operated in violation of the statutes of Nebraska or the rules and regulations of the Director of Motor Vehicles;

(5) To inspect any vehicle of a type required to be registered

according to law in any public garage or repair shop or in any place where such a vehicle is held for sale or wrecking;

(6) To serve warrants relating to the enforcement of the laws regulating the operation of vehicles or the use of the highways; and

(7) To investigate traffic accidents for the purpose of carrying on a study of traffic accidents and enforcing motor vehicle and highway safety laws.

Sec. 239. Section 60-685, Reissue Revised Statutes of Nebraska, is amended to read:

60-685. When a person has been charged with any act declared to be a misdemeanor or traffic infraction by the Motor Vehicle Operator's License Act, the Motor Vehicle Registration Act, the Motor Vehicle Safety Responsibility Act, or the Nebraska Rules of the Road, ~~or Chapter 60, article 37, 47 or 57,~~ and is issued a citation meeting the requirements prescribed by the Supreme Court, if such citation includes the information and is sworn to as required by the laws of this state, then such citation when filed with a court having jurisdiction shall be deemed a lawful complaint for the purpose of prosecution.

Sec. 240. Section 60-697, Reissue Revised Statutes of Nebraska, is amended to read:

60-697. The driver of any vehicle involved in an accident upon either a public highway, private road, or private drive, resulting in injury or death to any person, shall (1) immediately stop such vehicle at the scene of such accident, (2) give his or her name and address and the ~~registration~~ license number of the vehicle and exhibit his or her operator's license to the person struck or the driver or occupants of any vehicle collided with, and (3) render to any person injured in such accident reasonable assistance, including the carrying of such person to a physician or surgeon for medical or surgical treatment if it is apparent that such treatment is necessary or is requested by the injured person. Any person violating any of the provisions of this section shall upon conviction thereof be punished as provided in section 60-698.

Sec. 241. Section 60-6,100, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,100. The person in charge of any garage or repair shop to which is brought any ~~motor~~ vehicle which shows evidence of having been involved in a serious accident or struck by any bullet shall report to the nearest police station or sheriff's office within twenty-four hours after such ~~motor~~ vehicle is received, giving the engine number, if applicable, the registration license number, and the name and address of the owner or operator of such vehicle.

Sec. 242. Section 60-6,162, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,162. (1) Any stop signal or turnsignal required by the Nebraska Rules of the Road shall be given either by means of the hand and arm or by signal lights except as otherwise provided in this section.

(2) With respect to any motor vehicle having four or more wheels manufactured or assembled, whether from a kit or otherwise, after January 1, 1954, designed or used for the purpose of carrying passengers or freight, or any trailer, in use on a highway, any required signal shall be given by the appropriate signal lights when the distance from the center of the top of the steering post to the left outside limit of the body, cab, or load of such motor vehicle or trailer exceeds twenty-four inches. Such measurement shall apply to any single vehicle or trailer and to any combination of vehicles or trailers. This subsection shall not apply during daylight hours to fertilizer trailers as defined in section ~~60-301~~ 26 of this act and implements of husbandry designed primarily or exclusively for use in agricultural operations.

(3) Under any condition when a hand and arm signal would not be visible both to the front and rear of the vehicle of such signaling driver for one hundred feet, the required signals shall be given by such a light or device as required by this section.

Sec. 243. Section 60-6,226, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,226. (1) Any motor vehicle having four or more wheels which is manufactured or assembled, whether from a kit or otherwise, after January 1, 1954, designed or used for the purpose of carrying passengers or freight, or any trailer, in use on a highway, shall be equipped with brake and turnsignal lights in good working order.

(2) Motorcycles, motor-driven cycles, motor scooters, bicycles, electric personal assistive mobility devices, vehicles used solely for agricultural purposes, vehicles not designed and intended primarily for use on

a highway, and, during daylight hours, fertilizer trailers as defined in section ~~60-301~~ 26 of this act and implements of husbandry designed primarily or exclusively for use in agricultural operations shall not be required to have or maintain in working order signal lights required by this section, but they may be so equipped. The operator thereof shall comply with the requirements for utilizing hand and arm signals or for utilizing such signal lights if the vehicle is so equipped.

Sec. 244. Section 60-6,246, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,246. (1) All commercial trailers with a carrying capacity of more than ten thousand pounds and semitrailers shall be equipped on each wheel with brakes that can be operated from the driving position of the towing vehicle.

(2) Cabin trailers as defined in section ~~60-614~~ and recreational trailers having a gross loaded weight of three thousand pounds or more but less than six thousand five hundred pounds shall be equipped with brakes on at least two wheels, and such trailers with a gross loaded weight of six thousand five hundred pounds or more shall be equipped with brakes on each wheel. The brakes shall be operable from the driving position of the towing vehicle. Such trailers shall also be equipped with a breakaway, surge, or impulse switch on the trailer so that the trailer brakes are activated if the trailer becomes disengaged from the towing vehicle. ~~For purposes of this subsection, recreational trailer shall mean a vehicular unit without motive power primarily designed for transporting a motorboat as defined in section 37-1204 or a vessel as defined in section 37-1203.~~

(3) Cabin trailers, recreational trailers, and utility trailers, as defined in section ~~60-301~~, when being towed upon a highway, shall be securely connected to the towing vehicle by means of two safety chains or safety cables in addition to the hitch or other primary connecting device. Such safety chains or safety cables shall be so attached and shall be of sufficient breaking load strength so as to prevent any portion of such trailer drawbar from touching the roadway if the hitch or other primary connecting device becomes disengaged from the towing vehicle.

(4) For purposes of this section:

(a) Recreational trailer means a vehicular unit without motive power primarily designed for transporting a motorboat as defined in section 37-1204 or a vessel as defined in section 37-1203; and

(b) Utility trailer has the same meaning as in section 58 of this act.

Sec. 245. Section 60-6,255, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,255. (1) Every motor vehicle registered pursuant to ~~Chapter 60, article 3~~ the Motor Vehicle Registration Act, except motorcycles, shall be equipped with a front windshield.

(2) It shall be unlawful for any person to drive any vehicle upon a highway with any sign, poster, or other nontransparent material upon the front windshield, side wing vents, or side or rear windows of such motor vehicle other than a certificate or other paper required to be so displayed by law. The front windshield, side wing vents, and side or rear windows may have a visor or other shade device which is easily moved aside or removable, is normally used by a motor vehicle operator during daylight hours, and does not impair the driver's field of vision.

(3) Every windshield on a motor vehicle, other than a motorcycle, shall be equipped with a device for cleaning rain, snow, or other moisture from the windshield, which device shall be so constructed as to be controlled or operated by the driver of the vehicle.

Sec. 246. Section 60-6,298, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,298. (1) (a) The Department of Roads or the Nebraska State Patrol, with respect to highways under its jurisdiction including the National System of Interstate and Defense Highways, and local authorities, with respect to highways under their jurisdiction, may in their discretion upon application and good cause being shown therefor issue a special, continuing, or continuous permit in writing authorizing the applicant or his or her designee:

(i) To operate or move a vehicle, a combination of vehicles, or objects of a size or weight of vehicle or load exceeding the maximum specified by law when such permit is necessary:

(A) To further the national defense or the general welfare;

(B) To permit movement of cost-saving equipment to be used in highway or other public construction or in agricultural land treatment; or

(C) Because of an emergency, an unusual circumstance, or a very special situation;

(ii) To operate vehicles, for a distance up to one hundred twenty miles, loaded up to fifteen percent greater than the maximum weight specified by law, up to ten percent greater than the maximum length specified by law, except that for a truck-tractor semitrailer trailer combination utilized to transport sugar beets which may be up to twenty-five percent greater than the maximum length specified by law, or both, when carrying grain or other seasonally harvested products from the field where such grain or products are harvested to storage, market, or stockpile in the field or from stockpile to market or factory when failure to move such grain or products in abundant quantities would cause an economic loss to the person or persons whose grain or products are being transported or when failure to move such grain or products in as large quantities as possible would not be in the best interests of the national defense or general welfare. The distance limitation may be waived for vehicles when carrying dry beans from the field where harvested to storage or market when dry beans are not normally stored, purchased, or used within the permittee's local area and must be transported more than one hundred twenty miles to an available marketing or storage destination. No permit shall authorize a weight greater than twenty thousand pounds on any single axle;

(iii) To transport an implement of husbandry which does not exceed twelve and one-half feet in width during daylight hours, except that the permit shall not allow transport on holidays; or

(iv) To operate one or more recreational vehicles, as defined in section 71-4603, exceeding the maximum width specified by law if movement of the recreational vehicles is prior to retail sale and the recreational vehicles comply with subdivision (2)(k) of section 60-6,288. A copy of the permit shall be carried with the recreational vehicle or vehicles.

(b) No permit shall be issued under subdivision (a)(i) of this subsection for a vehicle carrying a load unless such vehicle is loaded with an object which exceeds the size or weight limitations, which cannot be dismantled or reduced in size or weight without great difficulty, and which of necessity must be moved over the highways to reach its intended destination. No permit shall be required for the temporary movement on highways other than dustless-surfaced state highways and for necessary access to points on such highways during daylight hours of cost-saving equipment to be used in highway or other public construction or in agricultural land treatment when such temporary movement is necessary and for a reasonable distance.

(2) The application for any such permit shall specifically describe the vehicle, the load to be operated or moved, whenever possible the particular highways for which permit to operate is requested, and whether such permit is requested for a single trip or for continuous or continuing operation.

(3) The department or local authority is authorized to issue or withhold such permit at its discretion or, if such permit is issued, to limit the number of days during which the permit is valid, to limit the number of trips, to establish seasonal or other time limitations within which the vehicles described may be operated on the highways indicated, or to issue a continuous or continuing permit for use on all highways, including the National System of Interstate and Defense Highways. The permits are subject to reasonable conditions as to periodic renewal of such permit and as to operation or movement of such vehicles. The department or local authority may otherwise limit or prescribe conditions of operation of such vehicle or vehicles, when necessary to assure against undue damage to the road foundations, surfaces, or structures or undue danger to the public safety. The department or local authority may require such undertaking or other security as may be deemed necessary to compensate for any injury to any roadway or road structure.

(4) Every such permit shall be carried in the vehicle to which it refers and shall be open to inspection by any peace officer, carrier enforcement officer, or authorized agent of any authority granting such permit. Each such permit shall state the maximum weight permissible on a single axle or combination of axles and the total gross weight allowed. No person shall violate any of the terms or conditions of such special permit. In case of any violation, the permit shall be deemed automatically revoked and the penalty of the original limitations shall be applied unless:

(a) The violation consists solely of exceeding the size or weight specified by the permit, in which case only the penalty of the original size or weight limitation exceeded shall be applied; or

(b) The total gross load is within the maximum authorized by the permit, no axle is more than ten percent in excess of the maximum load for such axle or group of axles authorized by the permit, and such load can be shifted to meet the weight limitations of wheel and axle loads authorized by

such permit. Such shift may be made without penalty if it is made at the state or commercial scale designated in the permit. The vehicle may travel from its point of origin to such designated scale without penalty, and a scale ticket from such scale, showing the vehicle to be properly loaded and within the gross and axle weights authorized by the permit, shall be reasonable evidence of compliance with the terms of the permit.

(5) The department or local authority issuing a permit as provided in this section may adopt and promulgate rules and regulations with respect to the issuance of permits provided for in this section.

(6) The department shall make available applications for permits authorized pursuant to subdivisions (1)(a)(ii) and (1)(a)(iii) of this section in the office of each county treasurer. The department may make available applications for all other permits authorized by this section to the office of the county treasurer and may make available applications for all permits authorized by this section to any other location chosen by the department.

(7) The department or local authority issuing a permit may require a permit fee of not to exceed twenty-five dollars, except that:

(a) The fee for a continuous or continuing permit may not exceed twenty-five dollars for a ninety-day period, fifty dollars for a one-hundred-eighty-day period, or one hundred dollars for a one-year period; and

(b) The fee for permits issued pursuant to subdivision (1)(a)(ii) of this section shall be twenty-five dollars for a thirty-day permit and fifty dollars for a sixty-day permit. Permits issued pursuant to such subdivision shall be valid for thirty days or sixty days and shall be renewable for a total number of days not to exceed one hundred and twenty days per year.

A vehicle or combination of vehicles for which an application for a permit is requested pursuant to this section shall be registered under section ~~60-331 or 60-356~~ 147 or 198 of this act for the maximum gross vehicle weight that is permitted pursuant to section 60-6,294 before a permit shall be issued.

Sec. 247. Section 60-6,309, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,309. Mopeds, their owners, and their operators shall be subject to ~~Chapter 60, article 4~~ the Motor Vehicle Operator's License Act, but shall be exempt from the requirements of the Motor Vehicle Registration Act, the Motor Vehicle Safety Responsibility Act, and Chapter 60, ~~articles 1, 3, and 5~~ article 1.

Sec. 248. Section 60-6,320, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,320. For purposes of sections 60-6,320 to 60-6,346, operate means +

(1) ~~Dealer shall mean any person engaged in the business of selling snowmobiles at wholesale or retail;~~

(2) ~~Manufacturer shall mean a person, partnership, limited liability company, or corporation engaged in the business of manufacturing snowmobiles; and~~

(3) ~~Operate shall mean to ride in or on and control the operation of a snowmobile.~~

Sec. 249. Section 60-6,347, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,347. Minibikes, their owners, and their operators shall be exempt from the requirements of ~~Chapter 60, articles 3, 4, and 5~~ the Motor Vehicle Operator's License Act, the Motor Vehicle Registration Act, and the Motor Vehicle Safety Responsibility Act.

Sec. 250. Section 60-6,355, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,355. For purposes of sections 60-6,355 to 60-6,362, all-terrain vehicle shall mean any motorized off-highway vehicle which (1) is fifty inches or less in width, (2) has a dry weight of nine hundred pounds or less, (3) travels on three or more low-pressure tires, (4) is designed for operator use only with no passengers or is specifically designed by the original manufacturer for the operator and one passenger, (5) has a seat or saddle designed to be straddled by the operator, and (6) has handlebars or any other steering assembly for steering control.

All-terrain vehicles which have been modified to include additional equipment not required by sections 60-6,357 and 60-6,358 shall not be required to be registered under ~~Chapter 60, article 3~~ the Motor Vehicle Registration Act.

Sec. 251. Section 60-6,364, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,364. Sections 60-6,363 to 60-6,374 shall apply to all

diesel-powered motor vehicles operated within this state with the exception of the following:

- (1) Emergency vehicles operated by federal, state, and local governmental authorities;
- (2) Vehicles which are not required to be registered in accordance with ~~Chapter 60, article 3~~ the Motor Vehicle Registration Act;
- (3) Vehicles used for research and development which have been approved by the Director of Environmental Quality;
- (4) Vehicles being operated while undergoing maintenance;
- (5) Vehicles operated under emergency conditions;
- (6) Vehicles being operated in the course of training programs which have been approved by the director; and
- (7) Other vehicles expressly exempted by the director.

Sec. 252. Section 60-6,375, Reissue Revised Statutes of Nebraska, is amended to read:

60-6,375. An electric personal assistive mobility device, its owner, and its operator shall be exempt from the requirements of the Motor Vehicle Operator's License Act, the Motor Vehicle Registration Act, the Motor Vehicle Safety Responsibility Act, and Chapter 60, articles 1, 3, 4, and 5 article 1.

Sec. 253. Section 60-1303, Reissue Revised Statutes of Nebraska, is amended to read:

60-1303. (1) The Nebraska State Patrol is hereby designated as the agency to operate the weighing stations and portable scales and to perform carrier enforcement duties.

(2)(a) On and after July 20, 2002, officers of the Nebraska State Patrol appointed to operate the weighing stations and portable scales and to perform carrier enforcement duties shall be known as the carrier enforcement division. The Superintendent of Law Enforcement and Public Safety shall appoint officers of the Nebraska State Patrol to the carrier enforcement division, including officers as prescribed in sections 81-2001 to 81-2009, and carrier enforcement officers as prescribed in sections 60-1301 to 60-1309.

(b) The employees within the Nebraska State Patrol designated to operate the weighing stations and portable scales and to perform carrier enforcement duties before July 20, 2002, and not authorized to act under subdivisions (1) through (8) of section 81-2005 shall be known as carrier enforcement officers.

(3) All carrier enforcement officers shall be bonded or insured as required by section 11-201. Premiums shall be paid from the money appropriated for the construction, maintenance, and operation of the state weighing stations.

(4) All employees of the Nebraska State Patrol who are carrier enforcement officers and who are not officers of the Nebraska State Patrol with the powers and duties prescribed in sections 81-2001 to 81-2009 shall be members of the State Employees Retirement System of the State of Nebraska. Officers of the Nebraska State Patrol who are carrier enforcement officers on July 20, 2002, who subsequently become officers of the Nebraska State Patrol with the powers and duties prescribed in sections 81-2001 to 81-2009, and who elect to remain members of the State Employees Retirement System of the State of Nebraska shall continue to participate in the State Employees Retirement System of the State of Nebraska. Carrier enforcement officers shall not receive any expense allowance as provided for by section 81-2002.

(5) The Nebraska State Patrol and the Department of Roads shall have the duty, power, and authority to contract with one another for the staffing and operation of weighing stations and portable scales and the performance of carrier enforcement duties to ensure that there is adequate personnel in the carrier enforcement division to carry out the duties specified in sections 60-1301 to 60-1309. Through June 30, 2005, the number of full-time equivalent positions funded pursuant to such contract shall be limited to eighty-eight officers, including carrier enforcement officers as prescribed in sections 60-1301 to 60-1309 and officers of the Nebraska State Patrol as prescribed in sections 81-2001 to 81-2009 assigned to the carrier enforcement division. Pursuant to such contract, command of the personnel involved in such carrier enforcement operations shall be with the Nebraska State Patrol. The Department of Roads may use any funds at its disposal for its financing of such carrier enforcement activity in accordance with such contract as long as such funds are used only to finance those activities directly involved with the duties specified in sections 60-1301 to 60-1309. The Nebraska State Patrol shall account for all appropriations and expenditures related to the staffing and operation of weighing stations and portable scales and the performance of carrier enforcement duties in a budget program that is distinct and separate from budget programs used for

non-carrier-enforcement-division-related activities.

(6) The Nebraska State Patrol may adopt, promulgate, and enforce rules and regulations consistent with statutory provisions related to carrier enforcement necessary for (a) the collection of fees, as outlined in ~~section 60-305.03~~ sections 177 and 179 to 182 of this act and the International Fuel Tax Agreement Act, (b) the inspection of licenses and permits required under the motor fuel laws, and (c) weighing and inspection of buses, motor trucks, truck-tractors, semitrailers, trailers, and towed vehicles.

(7) There is hereby created the Carrier Enforcement Cash Fund which shall be administered by the Nebraska State Patrol and used for the operation of the carrier enforcement division. Any money in the Carrier Enforcement Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

~~(8) The State Treasurer shall transfer nine hundred ninety-three thousand two hundred eighty-one dollars from the Carrier Enforcement Cash Fund to the Nebraska State Patrol Cash Fund within five days after May 27, 2003.~~

Sec. 254. Section 60-1306, Reissue Revised Statutes of Nebraska, is amended to read:

60-1306. The carrier enforcement officers shall have the power (1) of peace officers solely for the purpose of enforcing the International Fuel Tax Agreement Act and the laws provisions of law relating to the size, weight, and load, and registration of and the Motor Vehicle Registration Act pertaining to buses, motor trucks, truck-tractors, semitrailers, trailers, and towed vehicles, (2) when in uniform, to require the driver thereof to stop and exhibit his or her operator's license and registration issued for the vehicle and submit to an inspection of such vehicle, the license plates, the registration thereon, and licenses and permits required under the motor fuel laws, (3) to make arrests upon view and without warrant for any violation committed in their presence of the provisions of the Motor Vehicle Operator's License Act or of any other law regulating the operation of vehicles or the use of the highways while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-1308, 60-1309, and 75-363 to 75-369.07, (4) to make arrests upon view and without warrant for any violation committed in their presence which is a misdemeanor or felony under the laws of this state while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-1308, 60-1309, and 75-363 to 75-369.07, and (5) to make arrests on warrant for any violation which is a misdemeanor or felony under the laws of this state while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-1308, 60-1309, and 75-363 to 75-369.07.

Any funds used to arm carrier enforcement officers shall be paid solely from the Carrier Enforcement Cash Fund. The amount of funds shall be determined by the Superintendent of Law Enforcement and Public Safety.

Sec. 255. Section 60-1307, Reissue Revised Statutes of Nebraska, is amended to read:

60-1307. (1) Whenever any person is arrested at one of the state weighing stations or portable scales for a violation of the laws relating to the trip permit provided in section 66-1418, the Motor Vehicle Registration Act, or the laws relating to the size, weight, and load, and registration of buses, trucks, truck-tractors, semitrailers, trailers, or towed vehicles, the arresting officer shall take the name and address of such person and the license number of his or her motor vehicle and issue a summons or otherwise notify him or her in writing to appear at a time and place to be specified in such summons or notice, such time to be at least five days after such arrest unless the person arrested demands an earlier hearing. Such person shall, if he or she desires, have a right to an immediate hearing or a hearing within twenty-four hours at a convenient hour. The hearing shall be before a magistrate within the county in which the offense was committed. Such officer shall, upon such person giving a written promise to appear at such time and place, release him or her from custody. Such person arrested and released shall not be permitted to operate the motor vehicle concerned until it is in compliance with ~~Chapter 60, article 3,~~ the Motor Vehicle Registration Act and section 60-6,301. Any person refusing to give such written promise to appear shall be immediately taken by the arresting officer before the nearest or most accessible magistrate. Any person who willfully violates a written promise to appear given in accordance with this section shall be guilty of a Class III misdemeanor regardless of the disposition of the charge upon which he or she was originally arrested.

(2) Subsection (1) of this section shall not apply to any person not a resident of the State of Nebraska. The arresting officer shall take such person forthwith before the nearest or most accessible magistrate.

(3) (a) The arresting officer shall seize and detain the motor vehicle concerned until the motor vehicle is in compliance with section 60-6,294 or in conformity with the exceptions permitted by section 60-6,301, and unless all the violations pending before the magistrate relating to section 60-6,294 have been the subject of a conviction, acquittal, or dismissal and all related fines and costs have been paid, the arresting officer may detain the motor vehicle concerned when the officer has reasonable grounds to believe that (i) the accused will refuse to respond to the citation, (ii) the accused has no ties to the jurisdiction reasonably sufficient to assure his or her appearance in court, or (iii) the accused has previously failed to appear in response to a citation.

(b) If a motor vehicle detained pursuant to this section is transporting livestock, procedures and precautions shall be taken if necessary to ensure the health and welfare of such livestock while the motor vehicle is detained.

(c) A motor vehicle detained pursuant to this subsection shall be released upon execution of a bond with such surety or sureties as the court deems proper or, in lieu of such surety or sureties and at the option of the accused, a cash deposit, conditioned upon his or her appearance before the proper court to answer the offense for which he or she may be charged and to appear at such times thereafter as the court so orders. Such bond shall be in an amount as set forth in the schedule adopted pursuant to section 29-901.05 and shall be administered, subject to review and forfeiture, in the same manner as bail bonds, except that for violations of section 60-6,294, such bond or cash deposit shall be in an amount not less than the sum of costs together with the appropriate fine prescribed in section 60-6,296.

(d) In addition to the operator, any owner or lessee of the motor vehicle may execute the bond or make the cash deposit required by this section. Upon execution of the bond or cash deposit, the arresting or custodial officer shall release the motor vehicle and cargo to the person who executed the bond or deposited the cash or to the designee of such person.

(e) Towing and storage charges, if any, shall be paid by the person to whom the motor vehicle is released prior to the release of the motor vehicle. Such charges shall be assessed as costs in any action for the forfeiture of the recognizance.

(4) Nothing in this section shall (a) prevent the owner or the owner's representative of such motor vehicle or the cargo on the motor vehicle from taking possession of the cargo and transferring it to another vehicle or taking possession of the cargo and the trailer, if the trailer can be separated from the power unit, or (b) create any liability for the state arising out of damage to such motor vehicle and its cargo.

Sec. 256. Section 60-1401.02, Reissue Revised Statutes of Nebraska, is amended to read:

60-1401.02. For purposes of sections 60-1401.01 to 60-1440 and 60-2601 to 60-2607, unless the context otherwise requires:

(1) Person means every natural person, firm, partnership, limited liability company, association, or corporation;

(2) Association means any two or more persons acting with a common purpose, regardless of the relative degrees of involvement, and includes, but is not limited to, the following persons so acting:

(a) A person and one or more of his or her family members. For purposes of this subdivision, family member means an individual related to the person by blood, marriage, adoption, or legal guardianship as the person's spouse, child, parent, brother, sister, grandchild, grandparent, ward, or legal guardian or any individual so related to the person's spouse; and

(b) Two or more persons living in the same dwelling unit, whether or not related to each other;

(3) Motor vehicle dealer means any person, other than a bona fide consumer, actively and regularly engaged in the act of selling, leasing for a period of thirty or more days, or exchanging new or used motor vehicles, trailers, and manufactured homes who buys, sells, exchanges, causes the sale of, or offers or attempts to sell new or used motor vehicles. Such person is a motor vehicle dealer and subject to sections 60-1401.01 to 60-1440. Motor vehicle dealer does not include a lessor who was not involved in or associated with the selection, location, acquisition, or supply of a motor vehicle which is the subject of a lease agreement;

(4) Trailer dealer means any person, other than a bona fide consumer, actively and regularly engaged in the business of selling or exchanging new or used trailers and manufactured homes;

(5) Wrecker or salvage dealer means any person who acquires one or more motor vehicles or trailers for the purpose of dismantling them for the purpose of reselling the parts or reselling the vehicles as scrap;

(6) Motor vehicle means any vehicle for which evidence of title is required as a condition precedent to registration under the laws of this state but does not include trailers;

(7) Used motor vehicle means every motor vehicle which has been sold, bargained, exchanged, or given away or for which title has been transferred from the person who first acquired it from the manufacturer, importer, dealer, or agent of the manufacturer or importer. A new motor vehicle is not considered a used motor vehicle until it has been placed in use by a bona fide consumer, notwithstanding the number of transfers of the motor vehicle;

(8) New motor vehicle means all motor vehicles which are not included within the definition of a used motor vehicle in this section;

(9) Trailer means ~~trailers and semitrailers and trailers~~ as defined in ~~section 60-301~~ sections 48 and 54 of this act, respectively, which are required to be licensed as commercial trailers, other vehicles without motive power constructed so as to permit their being used as conveyances upon the public streets and highways and so constructed as not to be attached to real estate and to permit the vehicle to be used for human habitation by one or more persons, and camping trailers, slide-in campers, fold-down campers, and fold-down tent trailers. Machinery and equipment to which wheels are attached and designed for being ~~drawn~~ towed by a motor vehicle are excluded from the provisions of sections 60-1401.01 to 60-1440;

(10) Motorcycle dealer means any person, other than a bona fide consumer, actively and regularly engaged in the business of selling or exchanging new or used motorcycles;

(11) Motorcycle means every motor vehicle, except a tractor, having a seat or saddle for use of the rider and designed to travel on not more than three wheels in contact with the ground and for which evidence of title is required as a condition precedent to registration under the laws of this state;

(12) Auction means a sale of motor vehicles and trailers of types required to be registered in this state, except such vehicles as are eligible for registration pursuant to section ~~60-356~~ 198 of this act, sold or offered for sale at which the price offered is increased by the prospective buyers who bid against one another, the highest bidder becoming the purchaser. The holding of a farm auction or an occasional motor vehicle or trailer auction of not more than two auctions in a calendar year does not constitute an auction subject to sections 60-1401.01 to 60-1440;

(13) Auction dealer means any person engaged in the business of conducting an auction for the sale of motor vehicles and trailers;

(14) Supplemental motor vehicle, trailer, motorcycle, or motor vehicle auction dealer means any person holding either a motor vehicle, trailer, motorcycle, or motor vehicle auction dealer's license engaging in the business authorized by such license at a place of business that is more than three hundred feet from any part of the place of business designated in the dealer's original license but which is located within the city or county described in such original license;

(15) Motor vehicle, motorcycle, or trailer salesperson means any person who, for a salary, commission, or compensation of any kind, is employed directly by only one specified licensed Nebraska motor vehicle dealer, motorcycle dealer, or trailer dealer, except when the salesperson is working for two or more dealerships with common ownership, to sell, purchase, or exchange or to negotiate for the sale, purchase, or exchange of motor vehicles, motorcycles, or trailers. A person owning any part of more than one dealership may be a salesperson for each of such dealerships. For purposes of this section, common ownership means that there is at least an eighty percent interest in each dealership by one or more persons having ownership in such dealership;

(16) Manufacturer means any person, resident or nonresident of this state, who is engaged in the business of distributing, manufacturing, or assembling new motor vehicles, trailers, or motorcycles and also has the same meaning as the term franchisor as used in sections 60-1401.01 to 60-1440;

(17) Factory representative means a representative employed by a person who manufactures or assembles motor vehicles, motorcycles, or trailers, or by a factory branch, for the purpose of promoting the sale of its motor vehicles, motorcycles, or trailers to, or for supervising or contacting, its dealers or prospective dealers in this state;

(18) Distributor means a person, resident or nonresident of this state, who in whole or in part sells or distributes new motor vehicles, trailers, or motorcycles to dealers or who maintains distributors or representatives who sell or distribute motor vehicles, trailers, or motorcycles to dealers and also has the same meaning as the term franchisor as

used in sections 60-1401.01 to 60-1440;

(19) Finance company means any person engaged in the business of financing sales of motor vehicles, motorcycles, or trailers, or purchasing or acquiring promissory notes, secured instruments, or other documents by which the motor vehicles, motorcycles, or trailers are pledged as security for payment of obligations arising from such sales and who may find it necessary to engage in the activity of repossession and the sale of the motor vehicles, motorcycles, or trailers so pledged;

(20) Franchise means a contract between two or more persons when all of the following conditions are included:

(a) A commercial relationship of definite duration or continuing indefinite duration is involved;

(b) The franchisee is granted the right to offer and sell motor vehicles manufactured or distributed by the franchisor;

(c) The franchisee, as an independent business, constitutes a component of the franchisor's distribution system;

(d) The operation of the franchisee's business is substantially associated with the franchisor's trademark, service mark, trade name, advertising, or other commercial symbol designating the franchisor; and

(e) The operation of the franchisee's business is substantially reliant on the franchisor for the continued supply of motor vehicles, parts, and accessories;

(21) Franchisee means a new motor vehicle dealer who receives motor vehicles from the franchisor under a franchise and who offers and sells such motor vehicles to the general public;

(22) Franchisor means a person who manufactures or distributes motor vehicles and who may enter into a franchise;

(23) Community means a franchisee's area of responsibility as stipulated in the franchise;

(24) Line-make means the motor vehicles that are offered for sale, lease, or distribution under a common name, trademark, service mark, or brand name of the franchisor or manufacturer of the motor vehicle;

(25) Consumer care means the performance, for the public, of necessary maintenance and repairs to motor vehicles;

(26) Sale, selling, and equivalent expressions mean the attempted act or acts either as principal, agent, or salesperson or in any capacity whatsoever of selling, bartering, exchanging, or otherwise disposing of or negotiating or offering or attempting to negotiate the sale, purchase, or exchange of or interest in any motor vehicle, trailer, or motorcycle, including the leasing of any motor vehicle, trailer, or motorcycle for a period of thirty or more days with a right or option to purchase under the terms of the lease;

(27) Established place of business means a permanent location within this state, easily accessible to the public, owned or leased by the applicant or a licensee for at least the term of the license year, and conforming with applicable zoning laws, at which the licensee conducts the business for which he or she is licensed and may be contacted by the public during posted reasonable business hours which shall be not less than forty hours per week. The established place of business shall have the following facilities: (a) Office space in a building or mobile home, which space shall be clean, dry, safe, and well lighted and in which shall be kept and maintained all books, records, and files necessary for the conduct of the licensed business, which premises, books, records, and files shall be available for inspection during regular business hours by any peace officer or investigator employed or designated by the board. Dealers shall, upon demand of the board's investigator, furnish copies of records so required when conducting any investigation of a complaint; (b) a sound and well-maintained sign which is legible from a public road and displayed with letters not less than eight inches in height and one contiguous area to display ten or more motor vehicles, motorcycles, or trailers in a presentable manner; (c) adequate repair facilities and tools to properly and actually service warranties on motor vehicles, motorcycles, or trailers sold at such place of business and to make other repairs arising out of the conduct of the licensee's business or, in lieu of such repair facilities, the licensee may enter into a contract for the provision of such service and file a copy thereof annually with the board and shall furnish to each buyer a written statement as to where such service will be provided as required by section 60-1417. The service facility shall be located in the same county as the licensee unless the board specifically authorizes the facility to be located elsewhere. Such facility shall maintain regular business hours and shall have suitable repair equipment and facilities to service and inspect the type of vehicles sold by the licensee. Investigators of the board may certify ongoing compliance with the service and

inspection facilities or repair facilities; and (d) an operating telephone connected with a public telephone exchange and located on the premises of the established place of business with a telephone number listed by the public telephone exchange and available to the public during the required posted business hours. A mobile truck equipped with repair facilities to properly perform warranty functions and other repairs shall be deemed adequate repair facilities for trailers. The requirements of this subdivision shall apply to the place of business authorized under a supplemental motor vehicle, motorcycle, or trailer dealer's license;

(28) Retail, when used to describe a sale, means a sale to any person other than a licensed dealer of any kind within the definitions of this section;

(29) Factory branch means a branch office maintained in this state by a person who manufactures, assembles, or distributes motor vehicles, motorcycles, or trailers for the sale of such motor vehicles, motorcycles, or trailers to distributors or dealers or for directing or supervising, in whole or in part, its representatives in this state;

(30) Distributor representative means a representative employed by a distributor or distributor branch for the same purpose as set forth in the definition of factory representative in this section;

(31) Board means the Nebraska Motor Vehicle Industry Licensing Board;

(32) Scrap metal processor means any person engaged in the business of buying vehicles, motorcycles, or parts thereof for the purpose of remelting or processing into scrap metal or who otherwise processes ferrous or nonferrous metallic scrap for resale. No scrap metal processor shall sell vehicles or motorcycles without obtaining a wrecker or salvage dealer license;

(33) Designated family member means the spouse, child, grandchild, parent, brother, or sister of the owner of a new motor vehicle dealership who, in the case of the owner's death, is entitled to inherit the ownership interest in the new motor vehicle dealership under the terms of the owner's will, who has been nominated in any other written instrument, or who, in the case of an incapacitated owner of such dealership, has been appointed by a court as the legal representative of the new motor vehicle dealer's property;

(34) Bona fide consumer means an owner of a motor vehicle, motorcycle, or trailer who has acquired such vehicle for use in business or for pleasure purposes, who has been granted a certificate of title on such motor vehicle, motorcycle, or trailer, and who has registered such motor vehicle, motorcycle, or trailer, all in accordance with the laws of the residence of the owner, except that no owner who sells more than eight registered motor vehicles, motorcycles, or trailers within a twelve-month period shall qualify as a bona fide consumer;

(35) Violator means a person acting without a license or registration as required by sections 60-1401.01 to 60-1440;

(36) Manufactured home means a structure, transportable in one or more sections, which in the traveling mode is eight body feet or more in width or forty body feet or more in length or when erected on site is three hundred twenty or more square feet and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing, heating, air conditioning, and electrical systems contained in the structure, except that manufactured home includes any structure that meets all of the requirements of this subdivision other than the size requirements and with respect to which the manufacturer voluntarily files a certification required by the United States Secretary of Housing and Urban Development and complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, as amended, 42 U.S.C. 5401 et seq. Manufactured home also includes any manufactured home designed and manufactured with more than one separate living unit for the purpose of multifamily living; and

(37) Dealer's agent means a person who acts as a buying agent for one or more motor vehicle dealers, motorcycle dealers, or trailer dealers.

Nothing in sections 60-1401.01 to 60-1440 shall apply to the State of Nebraska or any of its agencies or subdivisions. No insurance company, finance company, public utility company, fleet owner, or other person coming into possession of any motor vehicle, motorcycle, or trailer, as an incident to its regular business, who sells or exchanges the motor vehicle, motorcycle, or trailer shall be considered a dealer except persons whose regular business is leasing or renting motor vehicles, motorcycles, or trailers.

Sec. 257. Section 60-1411.02, Reissue Revised Statutes of Nebraska, is amended to read:

60-1411.02. The board may, upon its own motion, and shall, upon a sworn complaint in writing of any person, investigate the actions of any

person acting, registered, or licensed under Chapter 60, article 14, as a motor vehicle dealer, trailer dealer, motor vehicle or trailer salesperson, dealer's agent, manufacturer, factory branch, distributor, factory representative, distributor representative, supplemental motor vehicle dealer, wrecker or salvage dealer, finance company, motorcycle dealer, or motor vehicle auction dealer or operating without a registration or license when such registration or license is required. The board may deny any application for a license, may revoke or suspend a license, may place the licensee or registrant on probation, may assess an administrative fine in an amount not to exceed five thousand dollars per violation, or may take any combination of such actions if the violator, applicant, registrant, or licensee including any officer, stockholder, partner, or limited liability company member or any person having any financial interest in the violator, applicant, registrant, or licensee:

(1) Has had any license issued under Chapter 60, article 14, revoked or suspended and, if the license has been suspended, has not complied with the terms of suspension;

(2) Has knowingly purchased, sold, or done business in stolen motor vehicles, motorcycles, or trailers or parts therefor;

(3) Has failed to provide and maintain an established place of business;

(4) Has been found guilty of any felony which has not been pardoned, has been found guilty of any misdemeanor concerning fraud or conversion, or has suffered any judgment in any civil action involving fraud, misrepresentation, or conversion. In the event felony charges are pending against an applicant, the board may refuse to issue a license to the applicant until there has been a final determination of the charges;

(5) Has made a false material statement in his or her application or any data attached to the application or to any investigator or employee of the board;

(6) Has willfully failed to perform any written agreement with any consumer or retail buyer;

(7) Has made a fraudulent sale, transaction, or repossession, or created a fraudulent security interest as defined in the Uniform Commercial Code, in a motor vehicle, trailer, or motorcycle;

(8) Has failed to notify the board of a change in the location of his or her established place or places of business and in the case of a salesperson has failed to notify the board of any change in his or her employment;

(9) Has willfully failed to deliver to a purchaser a proper certificate of ownership for a motor vehicle, trailer, or motorcycle sold by the licensee or to refund the full purchase price if the purchaser cannot legally obtain proper certification of ownership within thirty days;

(10) Has forged the signature of the registered or legal owner on a certificate of title;

(11) Has failed to comply with Chapter 60, article 14, and any orders, rules, or regulations of the board adopted and promulgated under Chapter 60, article 14;

(12) Has failed to comply with the advertising and selling standards established in section 60-1411.03;

(13) Has failed to comply with any provisions of ~~section 60-320~~ the Motor Vehicle Registration Act, Chapter 60, article 1 or 14, or the rules or regulations adopted and promulgated by the board pursuant to Chapter 60, article 14;

(14) Has failed to comply with any provision of Chapter 71, article 46, or with any code, standard, rule, or regulation adopted or made under the authority of or pursuant to Chapter 71, article 46;

(15) Has willfully defrauded any retail buyer or other person in the conduct of the licensee's business;

(16) Has employed any unlicensed salesperson or salespersons;

(17) Has failed to comply with sections 60-132 to 60-138;

(18) Has engaged in any unfair methods of competition or unfair or deceptive acts or practices prohibited under the Uniform Deceptive Trade Practices Act; or

(19) Has conspired, as defined in section 28-202, with other persons to process titles in violation of Chapter 60, article 1.

If the violator, applicant, registrant, or licensee is a publicly held corporation, the board's authority shall extend only to the corporation and its managing officers and directors.

Sec. 258. Section 60-1515, Reissue Revised Statutes of Nebraska, is amended to read:

60-1515. (1) The Legislature hereby finds and declares that a

statewide system for the collection, storage, and transfer of data on vehicle titles and registration and the cooperation of state and local government in implementing such a system is essential to the efficient operation of state and local government in vehicle titling and registration. The Legislature hereby finds and declares that the electronic issuance of operators' licenses and state identification cards using a digital system as described in section 60-484.01 and the cooperation of state and local government in implementing such a system is essential to the efficient operation of state and local government in issuing operators' licenses and state identification cards.

(2) It is therefor the intent of the Legislature that the Department of Motor Vehicles shall use a portion of the fees appropriated by the Legislature to the Department of Motor Vehicles Cash Fund as follows:

(a) To pay for the cost of issuing motor vehicle titles and registrations on a system designated by the department. The costs shall include, but not be limited to, software and software maintenance, programming, processing charges, and equipment including such terminals, printers, or other devices as deemed necessary by the department after consultation with the county to support the issuance of motor vehicle titles and registrations. The costs shall not include the cost of county personnel or physical facilities provided by the counties;

(b) To furnish to the counties the certificate of registration forms specified in section ~~60-312~~ 90 of this act. The certificate of registration form shall be prescribed by the department;

(c) To pay for the costs of an operator's license system as specified in sections 60-484.01 and 60-4,119 and designated by the department. The costs shall be limited to such terminals, printers, software, programming, and other equipment or devices as deemed necessary by the department to support the issuance of such licenses and state identification cards in the counties and by the department; and

(d) To pay for the motor vehicle insurance data base created under section ~~60-302.05~~ 136 of this act.

Sec. 259. Section 60-1801, Reissue Revised Statutes of Nebraska, is amended to read:

60-1801. As used in sections 60-1801 to 60-1808, unless the context otherwise requires, camper unit ~~shall mean~~ means any structure designed and intended to be placed on a truck and to provide living quarters and which may be removed from a truck without dismantling or damage when ordinary care is exercised. Camper unit ~~shall not be construed to~~ does not include a self-propelled mobile home recreational vehicle as defined in section ~~60-301~~ 47 of this act, or a mobile home as defined in section 77-3701.

Sec. 260. Section 60-1803, Reissue Revised Statutes of Nebraska, is amended to read:

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~~~~ pursuant to section 23-186 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 in this state, but who desires to obtain a permit for a camper unit owned by such person, firm, 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~~ registration certificates as provided in ~~sections ~~60-301~~ to ~~60-344~~~~ the Motor Vehicle Registration Act except as otherwise provided in sections 60-1801 to 60-1808. 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, the applicant shall be issued a permit.

Sec. 261. Section 60-1804, Reissue Revised Statutes of Nebraska, is amended to read:

60-1804. The Department of Motor Vehicles shall design, procure, and furnish to the county treasurers a validation decal, ~~sticker, or other evidence of registration~~ which may be attached to the camper unit as evidence that a permit has been obtained. Each county treasurer shall furnish ~~such evidence of registration~~ a validation decal to the person obtaining the permit and such ~~evidence~~ decal shall be attached to the camper unit so as to be clearly visible from the outside of the unit.

Sec. 262. Section 60-1807, Reissue Revised Statutes of Nebraska, is amended to read:

60-1807. In issuing such permits or renewals, the county treasurer or designated county official ~~as provided in section 60-302~~ pursuant to section 23-186 shall neither receive nor accept such application nor permit fee nor issue any permit for any such camper unit unless the applicant first exhibits proof by receipt or otherwise (1) that he or she has paid all applicable taxes and fees upon such camper unit based on the computation thereof made in the year preceding the year for which such application for permit is made, (2) that he or she was the owner of another camper unit or other motor vehicles on which he or she paid the taxes and fees during such year, or (3) that he or she owned no camper unit or other motor vehicle upon which taxes and fees might have been imposed during such year.

Sec. 263. Section 60-1901, Reissue Revised Statutes of Nebraska, is amended to read:

60-1901. (1) A motor vehicle is an abandoned vehicle:

(a) If left unattended, with no license plates or valid In Transit ~~decals~~ stickers issued pursuant to ~~section 60-320~~ the Motor Vehicle Registration Act affixed thereto, for more than six hours on any public property;

(b) If left unattended for more than twenty-four hours on any public property, except a portion thereof on which parking is legally permitted;

(c) If left unattended for more than forty-eight hours, after the parking of such vehicle has become illegal, if left on a portion of any public property on which parking is legally permitted;

(d) If left unattended for more than seven days on private property if left initially without permission of the owner, or after permission of the owner is terminated; or

(e) If left for more than thirty days in the custody of a law enforcement agency after the agency has sent a letter to the last-registered owner under section 60-1903.01.

(2) An all-terrain vehicle or minibike is an abandoned vehicle:

(a) If left unattended for more than twenty-four hours on any public property, except a portion thereof on which parking is legally permitted;

(b) If left unattended for more than forty-eight hours, after the parking of such vehicle has become illegal, if left on a portion of any public property on which parking is legally permitted;

(c) If left unattended for more than seven days on private property if left initially without permission of the owner, or after permission of the owner is terminated; or

(d) If left for more than thirty days in the custody of a law enforcement agency after the agency has sent a letter to the last-registered owner under section 60-1903.01.

(3) For purposes of this section:

(a) Public property means any public right-of-way, street, highway, alley, or park or other state, county, or municipally owned property; and

(b) Private property means any privately owned property which is not included within the definition of public property.

(4) No motor vehicle subject to forfeiture under section 28-431 shall be an abandoned vehicle under this section.

Sec. 264. Section 60-1902, Reissue Revised Statutes of Nebraska, is amended to read:

60-1902. If an abandoned vehicle, at the time of abandonment, has no license plates of the current year or valid In Transit ~~decals~~ stickers issued pursuant to ~~section 60-320~~ 76 of this act affixed and is of a wholesale value, taking into consideration the condition of the vehicle, of two hundred fifty dollars or less, title shall immediately vest in the local authority or state agency having jurisdiction thereof as provided in section 60-1904. Any certificate of title issued under this section to the local authority or state agency shall be issued at no cost to such authority or agency.

Sec. 265. Section 60-2507, Reissue Revised Statutes of Nebraska, is amended to read:

60-2507. A motor vehicle used in a ride-sharing arrangement that has a seating capacity for not more than fifteen persons, including the driver, shall not be a bus or commercial vehicle under the Motor Vehicle

Registration Act or the Nebraska Rules of the Road. the portion of Chapter 60 relating to equipment requirements, rules of the road, or registration.

Sec. 266. Section 60-2701, Reissue Revised Statutes of Nebraska, is amended to read:

60-2701. As used in sections 60-2701 to 60-2709, unless the context otherwise requires:

(1) Consumer shall mean the purchaser, other than for purposes of resale, of a motor vehicle normally used for personal, family, household, or business purposes, any person to whom such motor vehicle is transferred for the same purposes during the duration of an express warranty applicable to such motor vehicle, and any other person entitled by the terms of such warranty to enforce the obligations of the warranty;

(2) Motor vehicle shall mean a new motor vehicle as defined in section 60-1401.02 which is sold in this state, excluding ~~self-propelled mobile homes~~ recreational vehicles as defined in section ~~60-301~~ 47 of this act; and

(3) Manufacturer's express warranty shall mean the written warranty, so labeled, of the manufacturer of a new motor vehicle.

Sec. 267. Section 66-482, Revised Statutes Supplement, 2004, is amended to read:

66-482. For purposes of sections 66-482 to 66-4,149:

(1) Motor vehicle shall have the same definition as in section ~~60-301~~ 39 of this act;

(2) Motor vehicle fuel shall include all products and fuel commonly or commercially known as gasoline, including casing head or natural gasoline, and shall include any other liquid and such other volatile and inflammable liquids as may be produced, compounded, or used for the purpose of operating or propelling motor vehicles, motorboats, or aircraft or as an ingredient in the manufacture of such fuel. Agricultural ethyl alcohol produced for use as a motor vehicle fuel shall be considered a motor vehicle fuel. Motor vehicle fuel shall not include the products commonly known as methanol, kerosene oil, kerosene distillate, crude petroleum, naphtha, and benzine with a boiling point over two hundred degrees Fahrenheit, residuum gas oil, smudge oil, leaded automotive racing fuel with an American Society of Testing Materials research method octane number in excess of one hundred five, and any petroleum product with an initial boiling point under two hundred degrees Fahrenheit, a ninety-five percent distillation (recovery) temperature in excess of four hundred sixty-four degrees Fahrenheit, an American Society of Testing Materials research method octane number less than seventy, and an end or dry point of distillation of five hundred seventy degrees Fahrenheit maximum;

(3) Agricultural ethyl alcohol shall mean ethyl alcohol produced from cereal grains or agricultural commodities grown within the continental United States and which is a finished product that is a nominally anhydrous ethyl alcohol meeting American Society for Testing and Materials D4806 standards. For the purpose of sections 66-482 to 66-4,149, the purity of the ethyl alcohol shall be determined excluding denaturant and the volume of alcohol blended with gasoline for motor vehicle fuel shall include the volume of any denaturant required pursuant to law;

(4) Alcohol blend shall mean a blend of agricultural ethyl alcohol in gasoline or other motor vehicle fuel, such blend to contain not less than five percent by volume of alcohol;

(5) Supplier shall mean any person who owns motor fuels imported by barge, barge line, or pipeline and stored at a barge, barge line, or pipeline terminal in this state;

(6) Distributor shall mean any person who acquires ownership of motor fuels directly from a producer or supplier at or from a barge, barge line, pipeline terminal, or ethanol or biodiesel facility in this state;

(7) Wholesaler shall mean any person, other than a producer, supplier, distributor, or importer, who acquires motor fuels for resale;

(8) Retailer shall mean any person who acquires motor fuels from a producer, supplier, distributor, wholesaler, or importer for resale to consumers of such fuel;

(9) Importer shall mean any person who owns motor fuels at the time such fuels enter the State of Nebraska by any means other than barge, barge line, or pipeline. Importer shall not include a person who imports motor fuels in a tank directly connected to the engine of a motor vehicle, train, watercraft, or airplane for purposes of providing fuel to the engine to which the tank is connected;

(10) Exporter shall mean any person who acquires ownership of motor fuels from any licensed producer, supplier, distributor, wholesaler, or importer exclusively for use or resale in another state;

(11) Gross gallons shall mean measured gallons without adjustment or

correction for temperature or barometric pressure;

(12) Diesel fuel shall mean all combustible liquids and biodiesel which are suitable for the generation of power for diesel-powered vehicles, except that diesel fuel shall not include kerosene;

(13) Compressed fuel shall mean any fuel defined as compressed fuel in section 66-6,100;

(14) Person shall mean any individual, firm, partnership, limited liability company, company, agency, association, corporation, state, county, municipality, or other political subdivision. Whenever a fine or imprisonment is prescribed or imposed in sections 66-482 to 66-4,149, the word person as applied to a partnership, a limited liability company, or an association shall mean the partners or members thereof;

(15) Department shall mean the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue;

(16) Semiannual period shall mean either the period which begins on January 1 and ends on June 30 of each year or the period which begins on July 1 and ends on December 31 of each year;

(17) Producer shall mean any person who manufactures agricultural ethyl alcohol or biodiesel at an ethanol or biodiesel facility in this state;

(18) Highway shall mean every way or place generally open to the use of the public for the purpose of vehicular travel, even though such way or place may be temporarily closed or travel thereon restricted for the purpose of construction, maintenance, repair, or reconstruction;

(19) Kerosene shall mean kerosene meeting the specifications as found in the American Society for Testing and Materials publication D3699 entitled Standard Specifications for Kerosene;

(20) Biodiesel shall mean mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats which conform to American Society for Testing and Materials D6751 specifications for use in diesel engines. Biodiesel refers to the pure fuel before blending with diesel fuel;

(21) Motor fuels shall mean motor vehicle fuel, diesel fuel, aircraft fuel, or compressed fuel;

(22) Ethanol facility shall mean a plant which produces agricultural ethyl alcohol under the provisions described in section 66-1344; and

(23) Biodiesel facility shall mean a plant which produces biodiesel. Sec. 268. Section 66-686, Revised Statutes Supplement, 2004, is amended to read:

66-686. For purposes of the Alternative Fuel Tax Act:

(1) Alternative fuel ~~shall include~~ includes electricity, solar power, and any other source of energy not otherwise taxed under the motor fuel laws which is used to power a motor vehicle. ~~The term shall~~ Alternative fuel does not include motor vehicle fuel as defined in section 66-482, diesel fuel as defined in section 66-482, or compressed fuel as defined in section 66-6,100;

(2) Department ~~shall mean~~ means the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue;

(3) Motor vehicle ~~shall have~~ has the same definition as in section ~~60-301~~ 39 of this act; and

(4) Person ~~shall mean~~ means any individual, firm, partnership, limited liability company, company, agency, association, corporation, state, county, municipality, or other political subdivision.

Sec. 269. Section 66-6,103, Reissue Revised Statutes of Nebraska, is amended to read:

66-6,103. Motor vehicle has the same definition as in section ~~60-301~~ 39 of this act.

Sec. 270. Section 75-305, Reissue Revised Statutes of Nebraska, is amended to read:

75-305. Every regulated motor carrier subject to sections 75-301 to 75-322 shall pay an annual fee not exceeding the sum of eighty dollars for each motor vehicle operated, which fee shall be fixed by the commission and shall not exceed the amount actually necessary to sustain the administration and enforcement of such sections. When the applicant has registered his or her motor vehicles under section ~~60-356~~ 198 of this act, such fee shall be payable on whichever shall be the lesser of (1) the proportion of his or her fleet so registered or (2) the number of motor vehicles owned by him or her and actually used in intrajurisdiction business within this state, except that such annual fee for any truck-trailer or tractor-trailer combination shall be one hundred twenty dollars. In the case of a truck-trailer or tractor-trailer combination, only one license plate shall be required for such combination. Such annual fees shall be due and payable on or before January 1 and shall be delinquent on March 1 of each year after such permit or certificate has been issued. If the initial certificate or permit is issued to a motor carrier on

or after July 1, the fee shall be fifty percent of the annual fee. Such fees shall be paid to and collected by the commission and remitted to the State Treasurer within thirty days of receipt for credit to the General Fund.

Sec. 271. Section 75-363, Revised Statutes Supplement, 2004, is amended to read:

75-363. (1) The parts of the federal Motor Carrier Safety Regulations, 49 C.F.R., as modified in this section and any other parts referred to by such parts, in existence and effective as of January 4, 2004, are adopted as Nebraska law. Except as otherwise provided in this section, the regulations shall be applicable to all carriers, drivers, and vehicles to which the federal regulations apply, to all vehicles of intrastate motor carriers with a gross vehicle weight rating, gross combination weight rating, gross vehicle weight, or gross combination weight over ten thousand pounds, to all vehicles of intrastate motor carriers designed or used to transport more than eight passengers, including the driver, for compensation, or designed or used to transport more than fifteen passengers, including the driver, and not used to transport passengers for compensation, to all intrastate motor carriers in the operation of vehicles with a gross vehicle weight rating, gross combination weight rating, gross vehicle weight, or gross combination weight over ten thousand pounds, to all intrastate motor carriers in the operation of vehicles designed or used to transport more than eight passengers, including the driver, for compensation, or designed or used to transport more than fifteen passengers, including the driver, and not used to transport passengers for compensation, and to all drivers of such vehicles if the drivers are operating a commercial motor vehicle as defined in section 60-465 which requires a commercial driver's license. The Legislature hereby adopts, as modified in this section:

(a) Part 382 -- Controlled Substances And Alcohol Use And Testing;
 (b) Part 385 -- Safety Fitness Procedures;
 (c) Part 390 -- Federal Motor Carrier Safety Regulations; General;
 (d) Part 391 -- Qualifications Of Drivers;
 (e) Part 392 -- Driving Of Commercial Motor Vehicles;
 (f) Part 393 -- Parts And Accessories Necessary For Safe Operation;
 (g) Part 395 -- Hours Of Service Of Drivers;
 (h) Part 396 -- Inspection, Repair, And Maintenance;
 (i) Part 397 -- Transportation Of Hazardous Materials; Driving And Parking Rules; and

(j) Part 398 -- Transportation Of Migrant Workers.

(2) The provisions of subpart E, Physical Qualifications And Examinations, of 49 C.F.R. part 391, Qualifications Of Drivers, shall not apply to any driver subject to this section who: (a) Operates a commercial motor vehicle exclusively in intrastate commerce; and (b) holds, or has held, a commercial driver's license issued by this state prior to July 30, 1996.

(3) The regulations adopted in subsection (1) of this section shall not apply to farm trucks registered pursuant to section ~~60-330~~ 146 of this act with a gross weight of sixteen tons or less or to fertilizer and agricultural chemical application and distribution equipment transported in units with a capacity of three thousand five hundred gallons or less if the equipment is not required to be placarded pursuant to section 75-364. The following parts and sections of the federal Motor Carrier Safety Regulations shall not apply to drivers of farm trucks registered pursuant to section ~~60-330~~ 146 of this act and operated solely in intrastate commerce:

(a) All of part 391;
 (b) Section 395.8 of part 395; and
 (c) Section 396.11 of part 396.

(4) For purposes of this section, intrastate motor carriers shall not include any motor carrier or driver excepted from the federal Motor Carrier Safety Regulations by section 390.3(f) of part 390 or any nonprofit entity, operating solely in intrastate commerce, organized for the purpose of furnishing electric service.

(5) Part 395 -- Hours Of Service Of Drivers shall apply to motor carriers and drivers who engage in intrastate commerce as defined in section 75-302, except that no motor carrier who engages in intrastate commerce shall permit or require any driver used by it to drive nor shall any driver drive:

(a) More than twelve hours following eight consecutive hours off duty; or

(b) For any period after having been on duty sixteen hours following eight consecutive hours off duty.

No motor carrier who engages in intrastate commerce shall permit or require a driver of a commercial motor vehicle, regardless of the number of motor carriers using the driver's services, to drive, nor shall any driver of a commercial motor vehicle drive, for any period after:

(i) Having been on duty seventy hours in any seven consecutive days if the employing motor carrier does not operate every day of the week; or

(ii) Having been on duty eighty hours in any period of eight consecutive days if the employing motor carrier operates motor vehicles every day of the week.

(6) Part 395 -- Hours Of Service Of Drivers, as adopted in subsections (1) and (5) of this section relating to maximum driving and on-duty time for drivers, shall not apply to drivers transporting agricultural commodities or farm supplies for agricultural purposes when the transportation of such commodities or supplies occurs within a one-hundred-air-mile radius of the source of the commodities or the distribution point for the supplies when such transportation occurs during the period beginning on February 15 up to and including December 15 of each calendar year.

(7) Section 390.21 of part 390 -- Federal Motor Carrier Safety Regulations; General, 49 C.F.R. 390.21 -- Marking of commercial motor vehicles, shall not apply to farm trucks and farm truck-tractors registered pursuant to ~~section 60-330~~ section 146 of this act and operated solely in intrastate commerce.

Sec. 272. Section 77-1342, Reissue Revised Statutes of Nebraska, is amended to read:

77-1342. There is hereby created a fund to be known as the Department of Property Assessment and Taxation Cash Fund to which shall be credited all money received by the Department of Property Assessment and Taxation for services performed for county and multicounty assessment districts, for charges for publications, manuals, and lists, as an assessor's examination fee authorized by section 77-421, and under the provisions of sections ~~60-360~~, 77-684, and 77-1250 and section 202 of this act. The fund shall be used to carry out any duties and responsibilities of the department. The county or multicounty assessment district shall be billed by the department for services rendered. Reimbursements to the department shall be credited to the fund, and expenditures therefrom shall be made only when such funds are available. The department shall only bill for the actual amount expended in performing the service.

The fund shall not, at the close of each year, be lapsed to the General Fund. Any money in the Department of Property Assessment and Taxation Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 273. Section 77-2701.24, Reissue Revised Statutes of Nebraska, is amended to read:

77-2701.24. Occasional sale means:

(1) A sale, but not a lease or rental, of property which is the subject of any intercompany sale or transfer involving any parent, subsidiary, or brother-sister company relationship under section 77-2704.28 and which was either originally acquired prior to June 1, 1967, or, if acquired thereafter, the seller or transferor directly or indirectly has previously paid a sales or use tax thereon, including:

(a) From one corporation to another corporation pursuant to a reorganization. For purposes of this subdivision, reorganization means a statutory merger or consolidation or the acquisition by a corporation of substantially all of the properties of another corporation when the consideration is solely all or a part of the voting stock of the acquiring corporation or of its parent or subsidiary corporation;

(b) In connection with the winding up, dissolution, or liquidation of a corporation only when there is a distribution of the property of such corporation to the shareholders in kind if the portion of the property so distributed to the shareholder is substantially in proportion to the share of stock or securities held by the shareholder;

(c) To a corporation for the purpose of organization of such corporation or the contribution of additional capital to such corporation when the former owners of the property transferred are immediately after the transfer in control of the corporation and the stock or securities received by each is substantially in proportion to his or her interest in the property prior to the transfer;

(d) To a partnership in the organization of such partnership if the former owners of the property transferred are immediately after the transfer members of such partnership and the interest in the partnership received by each is substantially in proportion to his or her interest in the property prior to the transfer;

(e) From a partnership to the members thereof when made in kind in the dissolution of such partnership if the portion of the property so distributed to the members of the partnership is substantially in proportion

to the interest in the partnership held by the members;

(f) To a limited liability company in the organization of such limited liability company if the former owners of the property transferred are immediately after the transfer members of such limited liability company and the interest in the limited liability company received by each is substantially in proportion to his or her interest in the property prior to the transfer;

(g) From a limited liability company to the members thereof when made in kind in the dissolution of such limited liability company if the portion of the property so distributed to the members of the limited liability company is substantially in proportion to the interest in the limited liability company held by the members;

(h) From one limited liability company to another limited liability company pursuant to a reorganization; or

(i) Any transaction between two persons that qualifies as a tax-free transaction under the Internal Revenue Code;

(2) A sale of household goods, personal effects, and services if each of the following conditions is met and if any one condition is not met then the entire gross receipts shall be subject to the tax imposed by section 77-2703:

(a) Such sales are by an individual at his or her residence or if more than one individual's property is involved such sales are by one of the individuals involved at the residence of one of the individuals;

(b) Such sales do not occur at any residence for more than three days during a calendar year;

(c) Such individual or individuals or any member of any of their households does not conduct or engage in a trade or business in which similar items are sold or services provided;

(d) Such property sold was originally acquired for and used for personal use or the service provided may be performed at any individual residence without specialized equipment or supplies; and

(e) Such property is not otherwise excepted from the definition of occasional sale;

(3) Commencing with any transaction occurring on or after October 1, 1985, any sale of business or farm machinery and equipment if each of the following conditions is met and if any one condition is not met the entire gross receipts shall be subject to the tax imposed by section 77-2703:

(a) Such machinery or equipment was used by the seller or seller's predecessor in a sale described in subdivision (1) of this section as a depreciable capital asset in connection with the farm or business for a period of at least one year;

(b) Such property was originally acquired prior to June 1, 1967, or if acquired thereafter, the seller or seller's predecessor in a sale described in subdivision (1) of this section directly or indirectly has previously paid a sales or use tax thereon; and

(c) Such property is not otherwise excepted from the definition of occasional sale;

(4) Commencing October 1, 1985, a sale by an organization created exclusively for religious purposes or an agent of the organization for such sale if each of the following conditions is met and if any one condition is not met then the entire gross receipts shall be subject to the tax imposed by section 77-2703:

(a) All sales occur during an activity conducted by such organization or, if more than one organization is involved, by one of the organizations owning property being sold;

(b) The organization only sells property it owns or provides the service during one such activity in a calendar year; and

(c) The activity does not last longer than three consecutive days; and

(5) Any sale that is made in connection with the sale to a single buyer of all or substantially all of a trade or business if the seller or seller's predecessor in a sale described in subdivision (1) of this section directly or indirectly has previously paid a sales or use tax thereon. This subdivision shall apply to any transaction occurring on or after October 1, 1985.

Commencing October 1, 1985, occasional sale does not include any sale directly by or any sale which is supervised or aided by an auctioneer or an agent or employee of an auctioneer.

Except for a sale listed in subdivision (1) of this section, an occasional sale does not mean any sale of motor vehicles, ~~trailers, and semitrailers, or trailers as defined in section 60-301 or, on or after January 1, 1997, the Motor Vehicle Registration Act~~ or any sale of a motorboat as

defined in section 37-1204.

Sec. 274. Section 77-2703, Revised Statutes Supplement, 2004, is amended to read:

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 77-2701.16 until January 1, 2004, and the services defined in subdivision (8)(a), (b), (d), or (e) of section 77-2701.16 beginning on January 1, 2004, or as a retailer of intellectual or entertainment properties referred to in subsection (3) of section 77-2701.16 until January 1, 2004, and subsection (9) of section 77-2701.16 beginning on January 1, 2004, the gross receipts from the sale of admissions in this state, 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, and the gross receipts from the provision of services defined in subsection (4) of section 77-2701.16 until January 1, 2004, and services defined in subsection (10) of section 77-2701.16 beginning on January 1, 2004. Except as provided in section 77-2701.03, 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 or for a contractor when the payment or payments are received for construction services. For purposes of this subsection until January 1, 2004, the provision of services shall be deemed to be in this state for services provided to real estate if the real estate is located in this state; for services provided to personal property or animals if the personal property or animal is located in this state and the service is rendered for use in this state; for detective services under subdivision (4)(i) of section 77-2701.16, in the case of a customer who is an individual, if the individual is residing in this state, or in the case of a business customer, if the principal place of the business is located in this state; and for computer software training under subdivision (4)(c) of section 77-2701.16 if the training is performed at a location that is within this state for a customer located within this state.

(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 provide 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. Retailers may compute the tax due on any transaction on an item or an invoice basis. The rounding rule provided in section 77-3,117 applies.

(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 property is not a sale at retail is upon the person who makes the sale unless he or she takes from the purchaser (i) a resale certificate to the effect that the property is purchased for the purpose of reselling, leasing, or renting it,

(ii) an exemption certificate pursuant to subsection (7) of section 77-2705, or (iii) a direct payment permit pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale certificate, exemption certificate, or direct payment permit shall be conclusive proof for the seller that the sale was made for resale or was exempt or that the tax will be paid directly to the state.

(g) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in ~~section 60-301~~ the Motor Vehicle Registration Act, the tax shall be collected by the lessor on the rental or lease price at the tax rate in effect on the date the automobile, truck, trailer, semitrailer, or truck-tractor is delivered to the lessee, except as otherwise provided within this section.

(h) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in ~~section 60-301~~ the act, for periods of one year 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 one year 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 one year, 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) The tax imposed by this section on the sales of motor vehicles, ~~trailers, and semitrailers, and trailers~~ as defined in ~~section 60-301~~ sections 39, 48, and 54 of this act shall be the liability of the purchaser and, with the exception of motor vehicles, ~~trailers, and semitrailers, and trailers~~ registered pursuant to ~~section 60-356~~ 198 of this act, the tax shall be collected by the county treasurer or designated county official as provided in ~~section 60-302~~ the Motor Vehicle Registration Act at the time the purchaser makes application for the registration of the motor vehicle, ~~trailer, or semitrailer, or trailer~~ for operation upon the highways of this state. The tax imposed by this section on motor vehicles, ~~trailers, and semitrailers, and trailers~~ registered pursuant to ~~section 60-356~~ 198 of this act 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, or trailer~~ for operation upon the highways of this state. At the time of the sale of any motor vehicle, ~~trailer, or semitrailer, or trailer~~, 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. Any seller who willfully understates the amount upon which the sales tax is due shall be subject to a penalty of one thousand dollars. 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, or trailer~~ 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, the designated

county official, or the Department of Motor Vehicles. If the tax is not paid on or before the thirtieth day after its purchase, the county treasurer, designated county official, or Department of Motor Vehicles shall also collect from the purchaser interest from the thirtieth day through the date of payment and sales tax penalties as provided in the Nebraska Revenue Act of 1967. The county treasurer, designated county official, or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner by the fifteenth day of the following month. The county treasurer or designated county official shall deduct and withhold for the use of the county general fund, from all amounts required to be collected under this subsection, 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 Motor Carrier Division 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.

(j) (i) The tax imposed by this section on the sale of a motorboat as defined in section 37-1204 shall be the liability of the purchaser. The tax shall be collected by the county treasurer or designated county official at the time the purchaser makes application for the registration of the motorboat. At the time of the sale of a motorboat, the seller shall (A) state on the sales invoice the dollar amount of the tax imposed under this section and (B) 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. Any seller who willfully understates the amount upon which the sales tax is due shall be subject to a penalty of one thousand dollars. 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 motorboat in this state and does not register it 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 or designated county official. If the tax is not paid on or before the thirtieth day after its purchase, the county treasurer or designated county official shall also collect from the purchaser interest from the thirtieth day through the date of payment and sales tax penalties as provided in the Nebraska Revenue Act of 1967. The county treasurer or designated county official shall report and remit the tax so collected to the Tax Commissioner by the fifteenth day of the following month. The county treasurer or designated county official shall deduct and withhold for the use of the county general fund, from all amounts required to be collected under this subsection, the collection fee permitted to be deducted by any retailer collecting the sales tax. The collection fee shall be forfeited if the county treasurer or designated county official violates any rule or regulation pertaining to the collection of the use tax.

(ii) In the rental or lease of motorboats, the tax shall be collected by the lessor on the rental or lease price.

(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 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 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 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. For all use taxes collected prior to October 1, 2002, 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. For use taxes collected on and after October 1, 2002, 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 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 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) For the purpose of the proper administration of the Nebraska Revenue Act of 1967 and to prevent evasion of the use tax, for the sale of property to an advertising agency which purchases the property as an agent for a disclosed or undisclosed principal, the advertising agency is and remains liable for the sales and use tax on the purchase the same as if the principal had made the purchase directly.

Sec. 275. Section 77-2703.01, Revised Statutes Supplement, 2004, is amended to read:

77-2703.01. (1) The determination of whether a sale or use of property or the provision of services is in this state, in a municipality that has adopted a tax under the Local Option Revenue Act, or in a county that has adopted a tax under section 13-319 shall be governed by the sourcing rules in sections 77-2703.01 to 77-2703.04.

(2) When the property or service is received by the purchaser at a business location of the retailer, the sale is sourced to that business location.

(3) When the property or service is not received by the purchaser at a business location of the retailer, the sale is sourced to the location where receipt by the purchaser or the purchaser's donee, designated as such by the purchaser, occurs, including the location indicated by instructions for delivery to the purchaser or donee, known to the retailer.

(4) When subsection (2) or (3) of this section does not apply, the sale is sourced to the location indicated by an address or other information for the purchaser that is available from the business records of the retailer

that are maintained in the ordinary course of the retailer's business when use of this address does not constitute bad faith.

(5) When subsection (2), (3), or (4) of this section does not apply, the sale is sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith.

(6) When subsection (2), (3), (4), or (5) of this section does not apply, including the circumstance in which the retailer is without sufficient information to apply the rules in any such subsection, then the location will be determined by the address from which property was shipped, from which the digital good was first available for transmission by the retailer, or from which the service was provided disregarding for these purposes any location that merely provided the digital transfer of the product sold.

(7) The lease or rental of tangible personal property, other than property identified in subsection (8) or (9) of this section, shall be sourced as follows:

(a) For a lease or rental that requires recurring periodic payments, the first periodic payment is sourced the same as a retail sale in accordance with the provisions of subsections (2) through (6) of this section. Periodic payments made subsequent to the first payment are sourced to the primary property location for each period covered by the payment. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business when use of this address does not constitute bad faith. The property location shall not be altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls; and

(b) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsections (2) through (6) of this section.

This subsection does not affect the imposition or computation of sales or use tax on leases or rentals based on a lump-sum or accelerated basis or on the acquisition of property for lease.

(8) The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment under subsection (9) of this section shall be sourced as follows:

(a) For a lease or rental that requires recurring periodic payments, each periodic payment is sourced to the primary property location. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business when use of this address does not constitute bad faith. This location shall not be altered by intermittent use at different locations; and

(b) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsections (2) through (6) of this section.

This subsection does not affect the imposition or computation of sales or use tax on leases or rentals based on a lump-sum or accelerated basis or on the acquisition of property for lease.

(9) The retail sale, including lease or rental, of transportation equipment shall be sourced the same as a retail sale in accordance with subsections (2) through (6) of this section. Transportation equipment means any of the following:

(a) Locomotives and railcars that are utilized for the carriage of persons or property in interstate commerce;

(b) Trucks and truck-tractors with a gross vehicle weight rating of ten thousand one pounds or greater, trailers, semitrailers, or passenger buses that are (i) registered through the International Registration Plan and (ii) operated under authority of a carrier authorized and certificated by the United States Department of Transportation or another federal authority to engage in the carriage of persons or property in interstate commerce;

(c) Aircraft operated by air carriers authorized and certificated by the United States Department of Transportation or another federal authority or a foreign authority to engage in the carriage of persons or property in interstate or foreign commerce; and

(d) Containers designed for use on and component parts attached or secured on the items set forth in subdivisions (9)(a) through (c) of this section.

(10) For purposes of this section, receive and receipt mean taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first.

The terms receive and receipt do not include possession by a shipping company on behalf of the purchaser. For purposes of sourcing detective services subject to tax under subdivision (10)(i) of section 77-2701.16, making first use of a service shall be deemed to be at the individual's residence, in the case of a customer who is an individual, or at the principal place of business, in the case of a business customer.

(11) The ~~sales sale~~, not including lease or rental, of ~~motor vehicles, trailers, and semitrailers~~ a motor vehicle, semitrailer, or trailer as defined in ~~section 60-301~~ the Motor Vehicle Registration Act shall be sourced to the place of registration of the motor vehicle, ~~trailer, or semitrailer,~~ or trailer for operation upon the highways of this state.

(12) The sale or lease for one year or more of motorboats shall be sourced to the place of registration of the motorboat. The lease of motorboats for less than one year shall be sourced to the point of delivery.

Sec. 276. Section 77-2704.44, Reissue Revised Statutes of Nebraska, is amended to read:

77-2704.44. (1) Except for a transaction that is subject to sales tax under the Nebraska Revenue Act of 1967, use tax shall not be imposed on the keeping, retaining, or exercising of any right or power over property for the purpose of subsequently transporting it outside the state or for the purpose of being processed, fabricated, or manufactured into, attached to, or incorporated into other property to be transported outside the state and thereafter used solely outside the state.

(2)(a) Except as provided in subdivisions (b) through (e) of this subsection, when a person purchases 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 property shall not be subject to tax in this state.

(b) Subdivision (a) of this subsection only applies to a motor vehicle, ~~trailer, or semitrailer,~~ or trailer as defined in ~~section 60-301~~ the Motor Vehicle Registration Act 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. Licensed for operation on the highways does not include any temporary registration, licensing, or in transit procedure that allows nonresidents to operate the motor vehicle, ~~trailer, or semitrailer,~~ or trailer on the highways of the other state, commonwealth, territory, possession, or country for a limited time with the intent to remove the motor vehicle, ~~trailer, or semitrailer~~ from the other state, commonwealth, territory, possession, or country.

(c) Subdivision (a) of this subsection does not apply to an aircraft which is brought into this state within one year after purchase and (i) is regularly based within this state or (ii) more than one-half of the aircraft's operating hours are within this state. For purposes of this subdivision, 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.

(d) Subdivision (a) of this subsection shall only apply to a motorboat as defined in section 37-1204 when it is registered for operation in the other state, commonwealth, territory, possession, or country prior to being brought into this state.

(e) Subdivision (a) of this subsection does not apply to any property that is manufactured, processed, or fabricated in another state and that is not used for its intended purpose in the other state after its manufacture, processing, or fabrication.

Sec. 277. Section 77-27,143, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,143. (1) The administration of all sales and use taxes adopted under the Local Option Revenue Act shall be by the Tax Commissioner who may prescribe forms and adopt and promulgate reasonable rules and regulations in conformity with the act for the making of returns and for the ascertainment, assessment, and collection of taxes imposed under such act. The incorporated municipality shall furnish a certified copy of the adopting or repealing ordinance to the Tax Commissioner in accordance with such rules and regulations as he or she may adopt and promulgate. For ordinances passed after October 1, 1969, the effective date shall be the first day of the next calendar quarter which is at least one hundred twenty days following receipt by the Tax Commissioner of the certified copy of the ordinance. The Tax Commissioner shall provide at least sixty days' notice of the change in tax to retailers. Notice shall be provided to retailers within the municipality.

Notice to retailers may be provided through the web site of the Department of Revenue or by other electronic means.

(2) For ordinances containing a termination date and passed after October 1, 1986, the termination date shall be the first day of a calendar quarter. The incorporated municipality shall furnish a certified statement to the Tax Commissioner no more than one hundred eighty days and at least one hundred twenty days prior to the termination date that the termination date stated in the ordinance is still valid. If the certified statement is not furnished within the prescribed time, the tax shall remain in effect, and the Tax Commissioner shall continue to collect the tax until the first day of the calendar quarter which is at least one hundred twenty days after receipt of the certified statement notwithstanding the termination date stated in the ordinance. The Tax Commissioner shall provide at least sixty days' notice of the termination of the tax to retailers. Notice shall be provided to retailers within the municipality. Notice to retailers may be provided through the web site of the department or by other electronic means.

(3) For sales and use tax purposes only, local jurisdiction boundary changes apply only on the first day of a calendar quarter after a minimum of one hundred twenty days' notice to the Tax Commissioner and sixty days' notice to sellers.

(4) The state shall provide and maintain a data base that describes boundary changes for all local taxing jurisdictions. This data base shall include a description of any change and the effective date of the change for sales and use tax purposes.

(5) The state shall provide and maintain a data base of all sales and use tax rates for all of the local jurisdictions levying taxes within the state. For the identification of counties, cities, and villages, codes corresponding to the rates shall be provided according to Federal Information Processing Standards as developed by the National Institute of Standards and Technology.

(6) The state shall provide and maintain a data base that assigns each five-digit and nine-digit zip code within the state to the proper tax rates and jurisdictions. For purposes of the streamlined sales and use tax agreement, the data base shall apply the lowest combined tax rate imposed in the zip code area if the area includes more than one tax rate in any level of taxing jurisdictions. If a nine-digit zip code designation is not available for a street address or if a seller is unable to determine the nine-digit zip code designation of a purchaser after exercising due diligence to determine the designation, the seller may apply the rate for the five-digit zip code area. For purposes of this section, there is a rebuttable presumption that a seller has exercised due diligence if the seller has attempted to determine the nine-digit zip code designation by utilizing software approved by the governing board that makes this designation from the street address and the five-digit zip code of the purchaser.

(7) For purposes of the streamlined sales and use tax agreement, the state shall participate with other member states in the development of an address-based system for assigning taxing jurisdictions. The system shall meet the requirements developed pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. 119, as such act existed on January 1, 2003. The governing board may allow a member state to require sellers that register under the agreement to use an address-based system provided by that member state. If any member state develops an address-based assignment system pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. 119, as such act existed on January 1, 2003, a seller may use that system in place of the system provided for in subsection (6) of this section.

(8) Pursuant to the streamlined sales and use tax agreement, the state shall relieve retailers and certified service providers from liability to the state and local jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the retailer or certified service provider relying on erroneous data provided by a member state on tax rates, boundaries, or taxing jurisdiction assignments. A member state that provides an address-based system for assigning taxing jurisdictions pursuant to subsection (7) of this section or pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. 119, as such act existed on January 1, 2003, will not be required to provide liability relief for errors resulting from the reliance on the information provided by the member state under the provisions of subsection (6) of this section.

(9) The electronic data bases provided for in this section shall be in a downloadable format approved by the governing board pursuant to the streamlined sales and use tax agreement. The provisions of subsections (6) and (7) of this section do not apply when the purchased product is received by the purchaser at the business location of the seller.

(10) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in ~~section 60-301~~ the Motor Vehicle Registration Act, the tax shall be collected by the lessor on the rental or lease price at the tax rate in effect on the date the automobile, truck, trailer, semitrailer, or truck-tractor is delivered to the lessee.

Sec. 278. Section 77-4103, Revised Statutes Supplement, 2004, is amended to read:

77-4103. For purposes of the Employment and Investment Growth Act, unless the context otherwise requires:

(1) Any term shall have the same meaning as used in Chapter 77, article 27;

(2) Base year shall mean the year immediately preceding the year during which the application was submitted;

(3) Base-year employee shall mean any individual who was employed in Nebraska and subject to the Nebraska income tax on compensation received from the taxpayer or its predecessors during the base year and who is employed at the project;

(4) Compensation shall mean the wages and other payments subject to withholding for federal income tax purposes;

(5) Entitlement period shall mean the year during which the required increases in employment and investment were met or exceeded, and the next six years;

(6) Equivalent employees shall mean the number of employees computed by dividing the total hours paid in a year by the product of forty times the number of weeks in a year;

(7) Investment shall mean the value of qualified property incorporated into or used at the project. For qualified property owned by the taxpayer, the value shall be the original cost of the property. For qualified property rented by the taxpayer, the average net annual rent shall be multiplied by the number of years of the lease for which the taxpayer was originally bound, not to exceed ten years or the end of the third year after the entitlement period, whichever is earlier. The rental of land included in and incidental to the leasing of a building shall not be excluded from the computation;

(8) Motor vehicle shall mean any motor vehicle, ~~trailer, or semitrailer~~, or trailer as defined in ~~section 60-301~~ the Motor Vehicle Registration Act and subject to licensing for operation on the highways;

(9) Nebraska employee shall mean an individual who is either a resident or partial-year resident of Nebraska;

(10) Number of new employees shall mean the excess of the number of equivalent employees employed at the project during a year over the number of equivalent employees during the base year;

(11) Qualified business shall mean any business engaged in the activities listed in subdivisions (b)(i) through (v) of this subdivision or in the storage, warehousing, distribution, transportation, or sale of tangible personal property. Qualified business shall not include any business activity in which eighty percent or more of the total sales are sales to the ultimate consumer of food prepared for immediate consumption or are sales to the ultimate consumer of tangible personal property which is not (a) assembled, fabricated, manufactured, or processed by the taxpayer or (b) used by the purchaser in any of the following activities:

(i) The conducting of research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes;

(ii) The performance of data processing, telecommunication, insurance, or financial services. Financial services for purposes of this subdivision shall only include financial services provided by any financial institution subject to tax under Chapter 77, article 38, or any person or entity licensed by the Department of Banking and Finance or the Securities and Exchange Commission;

(iii) The assembly, fabrication, manufacture, or processing of tangible personal property;

(iv) The administrative management of any activities, including headquarter facilities relating to such activities; or

(v) Any combination of the activities listed in this subdivision;

(12) Qualified employee leasing company shall mean a company which places all employees of a client-lessee on its payroll and leases such employees to the client-lessee on an ongoing basis for a fee and, by written agreement between the employee leasing company and a client-lessee, grants to the client-lessee input into the hiring and firing of the employees leased to the client-lessee;

(13) Qualified property shall mean any tangible property of a type

subject to depreciation, amortization, or other recovery under the Internal Revenue Code of 1986, or the components of such property, that will be located and used at the project. Qualified property shall not include (a) aircraft, barges, motor vehicles, railroad rolling stock, or watercraft or (b) property that is rented by the taxpayer qualifying under the Employment and Investment Growth Act to another person;

(14) Related persons shall mean any corporations, partnerships, limited liability companies, or joint ventures which are or would otherwise be members of the same unitary group, if incorporated, or any persons who are considered to be related persons under either section 267(b) and (c) or section 707(b) of the Internal Revenue Code of 1986;

(15) Taxpayer shall mean any person subject to the sales and use taxes and either an income tax imposed by the Nebraska Revenue Act of 1967 or a franchise tax under sections 77-3801 to 77-3807, any corporation, partnership, limited liability company, or joint venture that is or would otherwise be a member of the same unitary group, if incorporated, which is, or whose partners, members, or owners representing an ownership interest of at least ninety percent of such entity are, subject to such taxes, and any other partnership, limited liability company, S corporation, or joint venture when the partners, shareholders, or members representing an ownership interest of at least ninety percent of such entity are subject to such taxes; and

(16) Year shall mean the taxable year of the taxpayer.

The changes made in this section by Laws 1997, LB 264, apply to investments made or employment on or after January 1, 1997, and for all agreements in effect on or after January 1, 1997.

Sec. 279. Section 77-4501, Reissue Revised Statutes of Nebraska, is amended to read:

77-4501. (1) Except as provided in subsection (6) of this section, rental companies engaged in the business of renting private passenger motor vehicles used to carry fifteen passengers or less for periods of thirty-one days or less shall collect, at the time the vehicle is rented in Nebraska, a fee of four and one-half percent of each rental contract amount, not including sales tax. For purposes of this section, a vehicle is rented in Nebraska if it is picked up by the renter in Nebraska. The fee shall be computed in accordance with the method used for the sales tax imposed by the state on those charges subject to sales tax. The fee shall not be subject to sales tax. The fee shall be noted in the rental contract and collected in accordance with the terms of the contract. The fee shall be retained by the vehicle owner or the rental company engaged in the business of renting private passenger motor vehicles. Fees collected pursuant to this section shall be used by the vehicle owner or the rental company for reimbursement of the amount of motor vehicle taxes and fees imposed and paid in Nebraska upon the vehicles by the vehicle owner or rental company.

(2) On February 15 of each year, the fees imposed by this section for the preceding calendar year, to the extent the fees exceed the motor vehicle taxes and fees imposed and paid in Nebraska upon the vehicles for the preceding calendar year, shall be due and payable to the county treasurer of the county where the transactions occurred. The fee shall be remitted on forms prescribed by the county treasurer. The county shall allocate and distribute such proceeds in the same manner as the proceeds from motor vehicle taxes are allocated and distributed pursuant to section ~~60-3003~~ 186 of this act. The revenue received by the county under this section may be expended for any lawful purpose.

(3) The revenue received by the county under this section shall be included and considered as proceeds of motor vehicle taxes and fees for purposes of any growth limitation on budgets of political subdivisions funded by property taxes.

(4) The fee imposed under this section shall be in addition to any other tax or fee authorized by law to be levied on the business activities described in this section and shall be in addition to the sales tax imposed by the state or any municipality.

(5) The county treasurer, county board, and county sheriff may use any method specified in Chapter 77, article 17, for the collection of property taxes to collect the fee imposed by this section.

(6) A fee shall not be collected if the renter is exempt from the payment of sales tax.

Sec. 280. Section 77-5007, Revised Statutes Supplement, 2004, is amended to read:

77-5007. The commission has the power and duty to hear and determine appeals of:

(1) Decisions of any county board of equalization equalizing the value of individual tracts, lots, or parcels of real property so that all real

property is assessed uniformly and proportionately;

(2) Decisions of any county board of equalization granting or denying tax-exempt status for real or personal property or an exemption from motor vehicle taxes and fees;

(3) Decisions of the Property Tax Administrator determining the taxable property of a railroad company, car company, public service entity, or air carrier within the state;

(4) Decisions of the Property Tax Administrator determining adjusted valuation pursuant to section 79-1016;

(5) Decisions of any county board of equalization on the valuation of personal property or any penalties imposed under sections 77-1233.04 and 77-1233.06;

(6) Decisions of any county board of equalization on claims that a levy is or is not for an unlawful or unnecessary purpose or in excess of the requirements of the county;

(7) Decisions of any county board of equalization granting or rejecting an application for a homestead exemption;

(8) Decisions of the Department of Motor Vehicles determining the taxable value of motor vehicles pursuant to section ~~60-3005~~ 188 of this act;

(9) Decisions of the Property Tax Administrator made under section 77-1330;

(10) Any other decision of any county board of equalization;

(11) Any other decision of the Property Tax Administrator;

(12) Decisions of the Tax Commissioner pursuant to section 77-3520;

and

(13) Any other decision, determination, action, or order from which an appeal to the commission is authorized.

The commission has the power and duty to hear petitions brought pursuant to section 77-1380 and any other petition the commission is authorized to hear.

Sec. 281. Section 77-5403, Reissue Revised Statutes of Nebraska, is amended to read:

77-5403. For purposes of the Rural Economic Opportunities Act:

(1) Any term defined in the Nebraska Revenue Act of 1967 and used in the Rural Economic Opportunities Act has the same meaning as in the Nebraska Revenue Act of 1967;

(2) Average annual total employment means the average total employment reported for the county of employment for the most recent calendar year reported as of July 1 by the Department of Labor;

(3) Base year means the year immediately before the year in which the application was submitted;

(4) Base-year employee means any individual who was employed in Nebraska and subject to the Nebraska income tax on compensation received from the taxpayer or its predecessors during the base year and who is employed at the project;

(5) Compensation means the wages and other payments subject to withholding for federal income tax purposes;

(6) County average annual wage means the most recent average annual wage paid by all employers in a county or in the state, whichever is lower, for the most recent calendar year reported as of July 1 by the Department of Labor. County average annual wage for a project located in more than one county means the county average annual wages for each county in which the project is located, multiplied by the total of the average annual total employment for each county in which the project is located, summing the products for all counties in which the project is located, then dividing the result by the average annual total employment for all counties in which the project is located;

(7) Entitlement period means the year during which the required increases in employment, wages, and investment were met or exceeded and the next six years;

(8) Equivalent employees means the number computed by dividing the total hours paid in a year by the product of forty times the number of weeks in a year;

(9) Investment, for qualified property owned by the taxpayer, means the original cost of the property. Investment, for qualified property rented by the taxpayer, means the average net annual rent multiplied by the number of years of the lease for which the taxpayer was originally bound, not to exceed ten years or the end of the third year after the entitlement period, whichever is earlier. The rental of land included in and incidental to the leasing of a building is included in the computation;

(10) Labor force means the total annual average county labor force for the most recent calendar year reported as of July 1 by the Department of

Labor;

(11) Motor vehicle means any motor vehicle, trailer, or semitrailer as defined in ~~section 60-301~~ the Motor Vehicle Registration Act and subject to registration for operation on the highways;

(12) Number of new employees means the number of equivalent employees at the project during the year minus the number of equivalent employees during the base year;

(13)(a) Qualified business means any business engaged in the storage, warehousing, distribution, transportation, or sale of tangible personal property. Qualified business also means any business engaged in any of the following activities:

(i) The conducting of research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes;

(ii) The performance of data processing, telecommunication, insurance, or financial services. Financial services for purposes of this subdivision only includes services provided by any person or entity licensed by the Department of Banking and Finance or the Securities and Exchange Commission;

(iii) The assembly, fabrication, manufacture, or processing of tangible personal property;

(iv) The administrative management of any activities, including headquarter facilities relating to such activities; or

(v) Any combination of the activities listed in subdivisions (13)(a)(i) through (iv) of this section;

(b) Qualified business does not include (i) any business activity in which eighty percent or more of the total sales are (A) sales to the ultimate consumer of food prepared for immediate consumption or (B) sales to the ultimate consumer of tangible personal property which is not assembled, fabricated, manufactured, or processed by the taxpayer or which is not used by the purchaser in any of the activities listed in subdivisions (13)(a)(i) through (v) of this section or (ii) a livestock operation. For purposes of this subdivision, livestock operation means the feeding or holding of beef cattle, dairy cattle, horses, swine, sheep, poultry, or other livestock in buildings, lots, or pens;

(14) Qualified employee leasing company means a company which places all employees of a client-lessee on its payroll and leases such employees to the client-lessee on an ongoing basis for a fee and, by written agreement between the employee leasing company and client-lessee, grants to the client-lessee input into the hiring and firing of the employees leased to the client-lessee;

(15) Qualified property means any tangible property of a type subject to depreciation, amortization, or other recovery under the Internal Revenue Code, or the components of such property, that will be located and used at the project. Qualified property does not include (a) aircraft, barges, motor vehicles, railroad rolling stock, or watercraft or (b) property that is rented by the taxpayer qualifying under the Rural Economic Opportunities Act to another person;

(16) Qualifying wage means the greater of one hundred twenty-five percent of the county average annual wage in the county or counties in which the project is located or one hundred percent of the regional average annual wage in the region or regions in which the project is located;

(17) Region means the following regions:

(a) Panhandle region, composed of the counties of Banner, Box Butte, Cheyenne, Dawes, Deuel, Garden, Kimball, Morrill, Scotts Bluff, Sheridan, and Sioux;

(b) Mid-plains region, composed of the counties of Arthur, Chase, Cherry, Dawson, Dundy, Frontier, Furnas, Gosper, Grant, Hayes, Hitchcock, Hooker, Keith, Lincoln, Logan, McPherson, Perkins, Red Willow, and Thomas;

(c) Central region, composed of the counties of Adams, Blaine, Buffalo, Clay, Custer, Franklin, Garfield, Greeley, Hall, Hamilton, Harlan, Howard, Kearney, Loup, Merrick, Nance, Nuckolls, Phelps, Sherman, Valley, Webster, and Wheeler;

(d) Northeast region, composed of the counties of Antelope, Boone, Boyd, Brown, Burt, Cedar, Colfax, Cuming, Dakota, Dixon, Dodge, Holt, Keya Paha, Knox, Madison, Pierce, Platte, Rock, Stanton, Thurston, and Wayne;

(e) Southeast region, composed of the counties of Butler, Fillmore, Gage, Jefferson, Johnson, Nemaha, Otoe, Pawnee, Polk, Richardson, Saline, Saunders, Seward, Thayer, and York;

(f) Omaha region, composed of the counties of Douglas, Sarpy, Cass, and Washington; and

(g) Lincoln region, composed of the county of Lancaster;

(18) Regional average annual wage, for a project located in one region, means the most recent average annual wage paid by all employers in the region for the most recent calendar year calculated by multiplying the average annual wage for each county in the region for the most recent calendar year reported as of July 1 by the Department of Labor by the corresponding average annual total employment in each county, summing the products for all counties in the region, and then dividing the result by the average annual total employment of all counties in the region. Regional average annual wage, for a project located in more than one region, means the regional average annual wage for each region in which the project is located, multiplied by the total of the average annual total employment for each region in which the project is located, the product then divided by the sum of the average annual total employment for the regions;

(19) Related persons means any corporations, partnerships, limited liability companies, or joint ventures which are or would otherwise be members of the same unitary group, if incorporated, or any persons who are considered to be related persons under section 267(b) or (c) or 707(b) of the Internal Revenue Code;

(20) Taxpayer means any person subject to the sales and use taxes and an income tax imposed by the Nebraska Revenue Act of 1967; any corporation, partnership, limited liability company, or joint venture that is or would otherwise be a member of the same unitary group, if incorporated, which is, or whose partners, members, or owners are, subject to such tax; and any other partnership, limited liability company, subchapter S corporation, subchapter T cooperative, or joint venture when the partners, shareholders, or members are subject to such tax; and

(21) Year means the taxable year of the taxpayer.

Sec. 282. Section 81-1023, Reissue Revised Statutes of Nebraska, is amended to read:

81-1023. Any employee or officer of the State of Nebraska who operates or has under his or her control any state-owned motor vehicle or unit of road machinery, not numbered, lettered, or marked as required by section 81-1021, or who violates any of the other provisions of sections 81-1021 and 81-1022 and ~~subsection (3) of section 60-311~~ sections 105 and 106 of this act shall be deemed guilty of official misconduct in office for a palpable omission of duty and upon conviction thereof shall be guilty of a Class II misdemeanor, and the court shall have the power to add to the judgment that any officer so convicted shall be removed from office or employment.

Sec. 283. Section 81-2005, Revised Statutes Supplement, 2004, is amended to read:

81-2005. On and after July 20, 2002, the Superintendent of Law Enforcement and Public Safety and all officers of the Nebraska State Patrol, except all carrier enforcement officers assigned to the carrier enforcement division, shall have the power:

(1) Of peace officers for the purpose of enforcing ~~the provisions of~~ the Motor Vehicle Operator's License Act, the Motor Vehicle Registration Act, the Nebraska Rules of the Road, and any other law regulating the registration or operation of vehicles or the use of the highways;

(2) To make arrests upon view and without warrant for any violation committed in their presence of any of the provisions of the ~~act~~ Motor Vehicle Operator's License Act, the Motor Vehicle Registration Act, the Nebraska Rules of the Road, or ~~of~~ any other law regulating the operation of vehicles or the use of the highways, if and when designated or called upon to do so as provided by law;

(3) To make arrests upon view and without warrant for any violation committed in their presence of any provision of the laws of the state relating to misdemeanors or felonies, if and when designated or called upon to do so as provided by law;

(4) At all times to direct all traffic in conformity with law or, in the event of a fire or other emergency or in order to expedite traffic or insure safety, to direct traffic as conditions may require notwithstanding the provisions of law;

(5) When in uniform, to require the driver of a vehicle to stop and exhibit his or her operator's license and registration card issued for the vehicle and submit to an inspection of such vehicle and the ~~registration license~~ plates and registration card thereon and to require the drivers of motor vehicles to present such vehicles within five days for correction of any defects revealed by such motor vehicle inspection as may lead the inspecting officer to reasonably believe that such motor vehicle is being operated in violation of the statutes of Nebraska or the rules and regulations of the Director of Motor Vehicles;

(6) To inspect any vehicle of a type required to be registered

~~according to law~~ under the Motor Vehicle Registration Act in any public garage or repair shop or in any place where such vehicles are held for sale or wrecking;

(7) To serve warrants relating to the enforcement of the laws regulating the operation of vehicles or the use of the highways;

(8) To investigate traffic accidents for the purpose of carrying on a study of traffic accidents and enforcing motor vehicle and highway safety laws; and

(9) To operate weighing stations and portable scales and to perform carrier enforcement powers and duties prescribed in sections 60-1301 to 60-1309.

Carrier enforcement officers appointed to the carrier enforcement division before July 20, 2002, shall have the powers and duties prescribed in sections 60-1301 to 60-1309.

Sec. 284. Section 89-187, Revised Statutes Supplement, 2004, is amended to read:

89-187. The director shall:

(1) Maintain traceability of the primary standards to the National Institute of Standards and Technology;

(2) Enforce the provisions of the Weights and Measures Act;

(3) Adopt and promulgate reasonable rules and regulations for the enforcement of the act including the following:

(a) Requirements for the voluntary registration of sales and repair personnel for commercial weighing and measuring devices including:

(i) Registration fees for such personnel which shall not exceed the actual cost to defray the operation of the voluntary registration program;

(ii) (A) Qualifications for registration, which may include examinations, (B) performance standards to maintain registration, (C) types of equipment necessary for the work to be performed by the personnel, (D) responsibilities and privileges of registration, and (E) revocation and suspension of such registration and probation of the registrant; and

(iii) Minimum standards for the installation and maintenance of commercial weighing and measuring devices;

(b) Additional standards not specifically provided for in the act;

(c) Standards for (i) attachments or parts entering into the construction or installation of commercial weighing and measuring devices which shall tend to secure correct results in the use of such devices and (ii) the setting of laboratory fees which shall not exceed the actual cost for testing, correcting, calibrating, and verifying secondary standards and the establishment of standard laboratory operating procedures;

(d) Requirements for the suitable use of commercial weighing and measuring devices; and

(e) Guidelines for the appropriate method of weighing or measuring whenever the director determines that such guidelines would further the purpose of the act;

(4) Establish standards of weight, measure, or count, reasonable standards of fill, and standards for the presentation of cost-per-unit information for any commodity;

(5) Upon an application filed with the department by the applicant, grant exemptions, including specific exemptions for single-use commercial weighing and measuring devices, from the provisions of the act or the rules and regulations when the applicant on such application provides assurances, acceptable to the director, that such exemption is appropriate to the maintenance of good commercial practices within the state. Notwithstanding any other provision of the act, meters used by a public utility system for the measurement of electricity, natural or manufactured gas, water, or the usage of communication services, the appliances or accessories associated with such meters, and all weighing and measuring devices inspected or tested by the Public Service Commission shall be exempt from the registration, inspection, and testing requirements of the act, except that this exemption shall not apply to meters which determine the weight or measurement of motor fuel;

(6) Conduct investigations to insure compliance with the act;

(7) Delegate to appropriate personnel any of these responsibilities for the proper administration of the director's office;

(8) In his or her discretion, inspect and test weighing and measuring devices kept for sale or sold;

(9) Inspect and test annually and from time to time, as in the director's judgment seems necessary, to ascertain whether commercial weighing and measuring devices are correct;

(10) Register and test as far as practical all commercial weighing and measuring devices used in checking the receipt or disbursement of supplies in every institution for which funds are appropriated by the Legislature;

(11) Test annually and at the request of the Nebraska State Patrol all weighing and measuring devices used for the enforcement of ~~the provisions of sections 60-329, 60-331, and section 60-6,294~~ and sections 144 and 147 of this act. The agency responsible for such weighing and measuring devices shall pay the department for the actual cost of such tests. The department shall bill test fees to such agency upon completion of the test;

(12) Approve for use and may mark commercial weighing and measuring devices which the director finds to be correct and shall reject and mark or tag as rejected such commercial weighing and measuring devices which the director finds to be not correct or not registered and inspected in accordance with the Weights and Measures Act. Commercial weighing and measuring devices that have been rejected may be seized if not made correct within the time specified or if used or disposed of in a manner not specifically authorized. The director shall condemn and may seize commercial weighing and measuring devices which are found not to be correct and not capable of being made correct;

(13) Weigh, measure, or inspect commodities kept for sale, sold, or in the process of delivery to determine whether they contain the amounts represented and whether they are kept for sale or sold in accordance with the act or the rules and regulations. When commodities are found not to contain the amounts represented or are found to be kept for sale, sold, or in the process of delivery in violation of the act, the director may issue stop-sale, hold, or removal orders and may mark or tag such commodities as being in violation of the act. In carrying out the provisions of this section, the director shall employ recognized procedures pursuant to subdivisions (1)(b) through (d) of section 89-186;

(14) Provide for the weights and measures training of inspection personnel and adopt and promulgate by rule and regulation minimum training requirements which shall be met by all inspection personnel;

(15) Adopt and promulgate rules and regulations prescribing the appropriate term or unit of measurement to be used whenever the director determines in the case of a specific commodity that an existing practice of declaring the quantity by weight, measure, numerical count, or combination thereof does not facilitate value comparisons by consumers or offers an opportunity for consumer confusion;

(16) Allow reasonable variations from the stated quantity of contents which shall include those caused by loss or gain of moisture during the course of good distribution practice or by unavoidable deviations in good manufacturing practice only after the commodity has entered intrastate commerce;

(17) Verify advertised prices, price representations, and point-of-sale systems, as deemed necessary, to determine: (a) The accuracy of prices, quantity, and computations; (b) the correct use of the equipment; and (c) if such systems utilize scanning or coding means in lieu of manual entry, the accuracy of prices and quantity printed or recalled from a data base;

(18) On or before July 1 of each year, notify all persons who have registered any commercial weighing or measuring device of the amount of fees which are due and that the fees are due on August 1 and shall be delinquent after such date;

(19) Require all persons who operate a weighing and measuring establishment to obtain a permit to operate such establishment pursuant to section 89-187.01 and to pay to the department an application permit fee pursuant to section 89-187.02;

(20) Require all persons who operate a weighing and measuring establishment to, on or before August 1 of each year:

(a) Register each commercial weighing and measuring device with the department upon forms furnished by the director;

(b) Pay to the department a registration fee of four dollars; and

(c) Pay to the department a device inspection fee.

(i) The device inspection fee due August 1, 2003, shall be the amount in column A of subdivision (20)(c)(iii) of this section.

(ii) The device inspection fee due August 1, 2004, and each August 1 thereafter shall be set by the director on or before July 1 of each year. The director may raise or lower the device inspection fees each year to meet the criteria in this subdivision, but the fee shall not be greater than the amount in column B of subdivision (20)(c)(iii) of this section. The same percentage shall be applied to each device category for all device inspection fee increases or decreases. The director shall use the device inspection fees set for the fees due August 1, 2003, as a base for future fee increases or decreases. The director shall determine the fees based on estimated annual revenue and fiscal year-end cash fund balances as follows:

(A) The estimated annual revenue shall not be greater than one

hundred seven percent of program cash fund appropriations allocated for the Weights and Measures Act; and

(B) The estimated fiscal year-end cash fund balance shall not be greater than seventeen percent of program cash fund appropriations allocated for the act.

(iii)	A	B
Scales:		
Up through 35 pounds capacity	7.96	14.34
Multiunit Scales	51.00	80.37
Over 35 through 1,000 pounds capacity	15.13	25.35
Over 1,000 through 4,000 pounds capacity	31.87	51.03
Over 4,000 through 50,000 pounds capacity	36.65	58.36
Over 50,000 through 150,000 pounds capacity	39.04	62.03
Over 150,000 pounds capacity	86.87	135.40
Length Measuring Devices:		
Cordage or fabric	16.56	27.55
Pumps:		
Service Station Dispensers -- per measuring element	5.09	9.94
High-capacity service station dispensers over 20 gallons per minute -- per dispensing element	17.52	29.02
Compressed natural gas -- per dispensing element	91.65	142.74
Meters:		
Vehicle tank meters	14.17	23.88
Loading rack meters	31.87	51.03
Liquid petroleum gas meters	40.00	63.50
Liquid fertilizer and herbicide meters	36.65	58.36
Liquid feed meters	36.65	58.36
Cryogenic	53.39	84.04
Mass Flow Metering Systems:		
Mass flow meters (all liquid)	78.26	122.19;
and		

(21) Require persons delinquent under subdivision (20) of this section to pay a penalty of twenty-five percent of the annual fees due for each month any such fees are delinquent not to exceed one hundred percent of such fees. Such penalties paid shall be in addition to the annual fees due. The department may waive the penalty based upon the existence and extent of any mitigating circumstances that have resulted in the late payment of such fees.

Sec. 285. Original sections 18-1214, 39-2215, 44-1545, 44-3521, 60-102, 60-104, 60-106, 60-108, 60-505.02, 60-653, 60-683, 60-685, 60-697, 60-6,100, 60-6,162, 60-6,226, 60-6,246, 60-6,255, 60-6,298, 60-6,309, 60-6,320, 60-6,347, 60-6,355, 60-6,364, 60-6,375, 60-1303, 60-1306, 60-1307, 60-1401.02, 60-1411.02, 60-1515, 60-1801, 60-1803, 60-1804, 60-1807, 60-1901, 60-1902, 60-2507, 60-2701, 66-6,103, 75-305, 77-1342, 77-2701.24, 77-2704.44, 77-27,143, 77-4501, 77-5403, and 81-1023, Reissue Revised Statutes of Nebraska, sections 13-324, 13-518, 13-2814, 18-1736, 18-1737, 23-186, 66-482, 66-686, 75-363, 77-2703, 77-2703.01, 77-4103, 77-5007, 81-2005, and 89-187, Revised Statutes Supplement, 2004, and section 60-465, Reissue Revised Statutes of Nebraska, as amended by section 4, Legislative Bill 76, Ninety-ninth Legislature, First Session, 2005, are repealed.

Sec. 286. The following sections are outright repealed: Sections 60-301 to 60-304, 60-305.01 to 60-305.04, 60-305.06, 60-305.08, 60-306, 60-308 to 60-312.01, 60-314 to 60-315.01, 60-318 to 60-325, 60-326.01, 60-328, 60-328.02 to 60-332, 60-334, 60-335, 60-336 to 60-339, 60-343 to 60-364, 60-6,321 to 60-6,333, and 60-3001 to 60-3009, Reissue Revised Statutes of Nebraska.