

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 289

Final Reading

(Second)

Introduced by Mello, 5.

Read first time January 12, 2011

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to motor vehicles; to amend sections 14-3,113,
2 39-2215, 39-2215.01, 39-2216, 60-101, 60-119.01, 60-123,
3 60-137, 60-165, 60-301, 60-306, 60-336.01, 60-339,
4 60-386, 60-393, 60-395, 60-3,100, 60-3,113, 60-3,187,
5 60-3,190, 60-471, 60-501, 60-520, 60-547, 60-601, 60-605,
6 60-6,348, 60-6,349, 66-712, 66-738, 66-1405, and 77-1330,
7 Reissue Revised Statutes of Nebraska, and section 23-187,
8 Revised Statutes Cumulative Supplement, 2010; to allow
9 operation of low-speed vehicles on highways as
10 prescribed; to define and redefine terms; to require
11 titling and registration for low-speed vehicles; to
12 provide powers for counties; to change and eliminate
13 provisions relating to the use of alternative fuels; to
14 change provisions relating to motor vehicle titling and
15 registration; to provide for additional registration

1 fees; to change and provide fees relating to the use of
2 alternative fuels; to harmonize provisions; to provide an
3 operative date; to repeal the original sections; and to
4 outright repeal sections 66-684, 66-685, 66-686, 66-687,
5 66-688, 66-691, 66-694, and 66-695, Reissue Revised
6 Statutes of Nebraska.

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

1 Section 1. Section 14-3,113, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-3,113 (1) The city is authorized to improve
4 intersections, spaces opposite alleys, and spaces opposite property
5 not subject to special assessment, with the like material in the
6 manner provided in sections 14-384 to 14-3,127 for improving streets
7 whenever a street, highway, boulevard, main thoroughfare, controlled-
8 access facility, major traffic street, or alley is ordered to be
9 improved at the time of improving such street and in such event is
10 authorized to include in such improvement of such intersection and
11 spaces the construction, replacement, or repair of sidewalks therein
12 and, except as may be otherwise provided, pay for all such
13 improvements from funds provided for the purpose of improving
14 intersections; ~~Provided, that~~ if (a) the first priority in the
15 expenditure of funds for such purposes ~~shall be~~ is given to
16 improvements within street improvement districts; ~~and provided~~
17 ~~further, and (b)~~ the city shall maintain, maintains, in a separate
18 fund, not less than twenty-five thousand dollars to be expended
19 solely for the purpose of improving intersections.

20 (2) Such sidewalk construction, replacement, or repair
21 may be included either in the contract for curbing at an
22 intersection or in the contract for paving the same. ~~; Provided, that~~
23 ~~such restrictions shall not apply to any funds derived from Chapter~~
24 ~~66, articles 4 and 6, which accumulated prior to December 31, 1962.~~

25 Sec. 2. Section 23-187, Revised Statutes Cumulative

1 Supplement, 2010, is amended to read:

2 23-187 (1) In addition to the powers granted by section
3 23-104, a county may, in the manner specified by sections 23-187 to
4 23-193, regulate the following subjects by ordinance:

5 (a) Parking of motor vehicles on public roads, highways,
6 and rights-of-way as it pertains to snow removal for and access by
7 emergency vehicles to areas within the county;

8 (b) Motor vehicles as defined in section 60-339 that are
9 abandoned on public or private property;

10 (c) Low-speed vehicles as described and operated pursuant
11 to section 32 of this act;

12 ~~(e)~~-(d) Graffiti on public or private property;

13 ~~(d)~~-(e) False alarms from electronic security systems
14 that result in requests for emergency response from law enforcement
15 or other emergency responders; and

16 ~~(e)~~-(f) Violation of the public peace and good order of
17 the county by disorderly conduct, lewd or lascivious behavior, or
18 public nudity.

19 (2) For the enforcement of any ordinance authorized by
20 this section, a county may impose fines, forfeitures, or penalties
21 and provide for the recovery, collection, and enforcement of such
22 fines, forfeitures, or penalties. A county may also authorize such
23 other measures for the enforcement of ordinances as may be necessary
24 and proper. A fine enacted pursuant to this section shall not exceed
25 five hundred dollars for each offense.

1 Sec. 3. Section 39-2215, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 39-2215 (1) There is hereby created in the state treasury
4 a special fund to be known as the Highway Trust Fund.

5 (2) All funds credited to the Highway Trust Fund pursuant
6 to sections 66-489.02, 66-499, 66-4,140, 66-4,147, 66-6,108, and
7 66-6,109.02, and related penalties and interest, shall be allocated
8 as provided in such sections.

9 (3) All other motor vehicle fuel taxes, diesel fuel
10 taxes, compressed fuel taxes, and alternative fuel ~~taxes~~fees related
11 to highway use retained by the state, all motor vehicle registration
12 fees retained by the state other than those fees credited to the
13 State Recreation Road Fund pursuant to subdivision (3) of section
14 60-3,156, and other highway-user taxes imposed by state law and
15 allocated to the Highway Trust Fund, except for the proceeds of the
16 sales and use taxes derived from motor vehicles, trailers, and
17 semitrailers credited to the fund pursuant to section 77-27,132, are
18 hereby irrevocably pledged for the terms of the bonds issued prior to
19 January 1, 1988, to the payment of the principal, interest, and
20 redemption premium, if any, of such bonds as they mature and become
21 due at maturity or prior redemption and for any reserves therefor and
22 shall, as received by the State Treasurer, be deposited in the fund
23 for such purpose.

24 (4) Of the money in the fund specified in subsection (3)
25 of this section which is not required for the use specified in such

1 subsection, (a) an amount equal to three dollars times the number of
2 motorcycles registered during the previous month shall be placed in
3 the Motorcycle Safety Education Fund, (b) an amount to be determined
4 annually by the Legislature through the appropriations process may be
5 transferred to the Motor Fuel Tax Enforcement and Collection Cash
6 Fund for use as provided in section 66-738 on a monthly or other less
7 frequent basis as determined by the appropriation language, (c) an
8 amount to be determined annually by the Legislature through the
9 appropriations process shall be transferred to the License Plate Cash
10 Fund as certified by the Director of Motor Vehicles, and (d) the
11 remaining money may be used for the purchase for retirement of the
12 bonds issued prior to January 1, 1988, in the open market.

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

18 (6) Except as provided in subsection (7) of this section,
19 the balance of the Highway Trust Fund shall be allocated fifty-three
20 and one-third percent, less the amount provided for in section
21 39-847.01, to the Department of Roads, twenty-three and one-third
22 percent, less the amount provided for in section 39-847.01, to the
23 various counties for road purposes, and twenty-three and one-third
24 percent to the various municipalities for street purposes. If bonds
25 are issued pursuant to subsection (2) of section 39-2223, the portion

1 allocated to the Department of Roads shall be credited monthly to the
2 Highway Restoration and Improvement Bond Fund, and if no bonds are
3 issued pursuant to such subsection, the portion allocated to the
4 department shall be credited monthly to the Highway Cash Fund. The
5 portions allocated to the counties and municipalities shall be
6 credited monthly to the Highway Allocation Fund and distributed
7 monthly as provided by law. Vehicles accorded prorated registration
8 pursuant to section 60-3,198 shall not be included in any formula
9 involving motor vehicle registrations used to determine the
10 allocation and distribution of state funds for highway purposes to
11 political subdivisions.

12 (7) If it is determined by December 20 of any year that a
13 county will receive from its allocation of state-collected highway
14 revenue and from any funds relinquished to it by municipalities
15 within its boundaries an amount in such year which is less than such
16 county received in state-collected highway revenue in calendar year
17 1969, based upon the 1976 tax rates for highway-user fuels and
18 registration fees, the Department of Roads shall notify the State
19 Treasurer that an amount equal to the sum necessary to provide such
20 county with funds equal to such county's 1969 highway allocation for
21 such year shall be transferred to such county from the Highway Trust
22 Fund. Such makeup funds shall be matched by the county as provided in
23 sections 39-2501 to 39-2510. The balance remaining in the fund after
24 such transfer shall then be reallocated as provided in subsection (6)
25 of this section.

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

8 Sec. 4. Section 39-2215.01, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 39-2215.01 (1) There is hereby created in the state
11 treasury a fund to be known as the Highway Restoration and
12 Improvement Bond Fund.

13 (2) If bonds are issued pursuant to subsection (2) of
14 section 39-2223, all motor vehicle fuel taxes, diesel fuel taxes,
15 compressed fuel taxes, and alternative fuel ~~taxes~~fees related to
16 highway use, motor vehicle registration fees, and other highway-user
17 taxes which are retained by the state and allocated to the bond fund
18 from the Highway Trust Fund shall be hereby irrevocably pledged for
19 the terms of the bonds issued after July 1, 1988, to the payment of
20 the principal, interest, and redemption premium, if any, of such
21 bonds as they mature and become due at maturity or prior redemption
22 and for any reserves therefor and shall, as received by the State
23 Treasurer, be deposited directly in the bond fund for such purpose.
24 Of the money in the bond fund not required for such purpose, such
25 remaining money may be used for the purchase for retirement of the

1 bonds in the open market or for any other lawful purpose related to
2 the issuance of bonds, and the balance, if any, shall be transferred
3 monthly to the Highway Cash Fund for such use as may be provided by
4 law.

5 (3) The State Treasurer shall disburse the money in the
6 bond fund as directed by resolution of the commission. All
7 disbursements from the bond fund shall be made upon warrants drawn by
8 the Director of Administrative Services. Any money in the bond fund
9 available for investment shall be invested by the state investment
10 officer pursuant to the Nebraska Capital Expansion Act and the
11 Nebraska State Funds Investment Act.

12 Sec. 5. Section 39-2216, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 39-2216 The Legislature hereby irrevocably pledges and
15 agrees with the holders of the bonds issued under the Nebraska
16 Highway Bond Act that so long as such bonds remain outstanding and
17 unpaid it shall not repeal, diminish, or apply to any other purposes
18 the motor vehicle fuel taxes, diesel fuel taxes, compressed fuel
19 taxes, and alternative fuel ~~taxes~~fees related to highway use, motor
20 vehicle registration fees, and such other highway-user taxes which
21 may be imposed by state law and allocated to the fund or bond fund,
22 as the case may be, if to do so would result in fifty percent of the
23 amount deposited in the fund or bond fund in each year being less
24 than the amount equal to the maximum annual principal and interest
25 requirements of such bonds.

1 Sec. 6. Section 60-101, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-101 Sections 60-101 to 60-197 and section 10 of this
4 act shall be known and may be cited as the Motor Vehicle Certificate
5 of Title Act.

6 Sec. 7. Section 60-119.01, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 60-119.01 Low-speed vehicle means a four-wheeled motor
9 vehicle that~~(1) cannot travel whose speed attainable in one mile is~~
10 more than twenty miles per hour and not more than twenty-five miles
11 per hour on a paved, level surface, (2) whose gross vehicle weight
12 rating is less than three thousand pounds, and (3) that complies with
13 49 C.F.R. part 571, as such part existed on January 1, 2007, or (3)
14 is designated by the manufacturer as an off road or low speed
15 vehicle. 2011.

16 Sec. 8. Section 60-123, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 60-123 Motor vehicle means any vehicle propelled by any
19 power other than muscular power. Motor vehicle does not include (1)
20 mopeds, (2) farm tractors, (3) self-propelled equipment designed and
21 used exclusively to carry and apply fertilizer, chemicals, or related
22 products to agricultural soil and crops, agricultural floater-
23 spreader implements, and other implements of husbandry designed for
24 and used primarily for tilling the soil and harvesting crops or
25 feeding livestock, (4) power unit hay grinders or a combination which

1 includes a power unit and a hay grinder when operated without cargo,
 2 (5) vehicles which run only on rails or tracks, (6) off-road designed
 3 vehicles not authorized by law for use on a highway, including, but
 4 not limited to, golf carts, go-carts, riding lawnmowers, garden
 5 tractors, all-terrain vehicles, utility-type vehicles, snowmobiles
 6 registered or exempt from registration under sections 60-3,207 to
 7 60-3,219, and minibikes, (7) road and general-purpose construction
 8 and maintenance machinery not designed or used primarily for the
 9 transportation of persons or property, including, but not limited to,
 10 ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling
 11 graders, earthmoving carryalls, power shovels, earthmoving equipment,
 12 and crawler tractors, (8) self-propelled chairs used by persons who
 13 are disabled, and (9) electric personal assistive mobility devices. ~~7~~
 14 ~~and (10) low speed vehicles.~~

15 Sec. 9. Section 60-137, Reissue Revised Statutes of
 16 Nebraska, is amended to read:

17 60-137 (1) The Motor Vehicle Certificate of Title Act
 18 applies to all vehicles as defined in the act, except:

19 (a) Farm trailers;

20 ~~(b) Low speed vehicles;~~

21 ~~(c)~~ (b) Well-boring apparatus, backhoes, bulldozers, and
 22 front-end loaders; and

23 ~~(d)~~ (c) Trucks and buses from other jurisdictions
 24 required to pay registration fees under the Motor Vehicle
 25 Registration Act, except a vehicle registered or eligible to be

1 registered as part of a fleet of apportionable vehicles under section
2 60-3,198.

3 ~~(2)~~ (2)(a) All new all-terrain vehicles and minibikes
4 sold on or after January 1, 2004, shall be required to have a
5 certificate of title. An owner of an all-terrain vehicle or minibike
6 sold prior to such date may apply for a certificate of title for such
7 all-terrain vehicle or minibike as provided in rules and regulations
8 of the department.

9 (b) All new low-speed vehicles sold on or after January
10 1, 2012, shall be required to have a certificate of title. An owner
11 of a low-speed vehicle sold prior to such date may apply for a
12 certificate of title for such low-speed vehicle as provided in rules
13 and regulations of the department.

14 (3) An owner of a utility trailer may apply for a
15 certificate of title upon compliance with the Motor Vehicle
16 Certificate of Title Act.

17 (4)(a) Every owner of a manufactured home or mobile home
18 shall obtain a certificate of title for the manufactured home or
19 mobile home prior to affixing it to real estate.

20 (b) If a manufactured home or mobile home has been
21 affixed to real estate and a certificate of title was not issued
22 before it was so affixed, the owner of such manufactured home or
23 mobile home shall apply for and be issued a certificate of title at
24 any time for surrender and cancellation as provided in section
25 60-169.

1 (5) All new utility-type vehicles sold on or after
2 January 1, 2011, shall be required to have a certificate of title. An
3 owner of a utility-type vehicle sold prior to such date may apply for
4 a certificate of title for such utility-type vehicle as provided in
5 rules and regulations of the department.

6 Sec. 10. If a low-speed vehicle does not have a
7 manufacturer's vehicle identification number, the owner of the low-
8 speed vehicle may apply for a certificate of title by presenting a
9 manufacturer's statement of origin for the low-speed vehicle, a
10 statement that an inspection has been conducted on the low-speed
11 vehicle, and a vehicle identification number as described in section
12 60-148. The certificate of title shall indicate the year of the low-
13 speed vehicle as the year application for title was made and the make
14 of the low-speed vehicle.

15 Sec. 11. Section 60-165, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 60-165 (1) Any security interest in an all-terrain
18 vehicle or minibike perfected pursuant to article 9, Uniform
19 Commercial Code, before, on, or after January 1, 2004, ~~or~~ in a
20 utility-type vehicle so perfected before, on, or after January 1,
21 2011, or in a low-speed vehicle so perfected before, on, or after
22 January 1, 2012, shall continue to be perfected until (a) the
23 financing statement perfecting such security interest is terminated
24 or lapses in the absence of the filing of a continuation statement
25 pursuant to article 9, Uniform Commercial Code, or (b) an all-terrain

1 vehicle, utility-type vehicle, ~~or minibike,~~ or low-speed vehicle
2 certificate of title is issued and a notation of lien is made as
3 provided in section 60-164.

4 (2) Any lien noted on the face of an all-terrain vehicle,
5 utility-type vehicle, ~~or minibike,~~ or low-speed vehicle certificate
6 of title or on an electronic certificate of title record pursuant to
7 subsection (1), (3), ~~or (4),~~ (5), or (6) of this section, on behalf
8 of the holder of a security interest in the all-terrain vehicle,
9 utility-type vehicle, ~~or minibike,~~ or low-speed vehicle which was
10 previously perfected pursuant to article 9, Uniform Commercial Code,
11 shall have priority as of the date such security interest was
12 originally perfected.

13 (3) The holder of a certificate of title for an all-
14 terrain vehicle, utility-type vehicle, ~~or minibike,~~ or low-speed
15 vehicle shall, upon request, surrender the certificate of title to a
16 holder of a previously perfected security interest in the all-terrain
17 vehicle, utility-type vehicle, ~~or minibike,~~ or low-speed vehicle to
18 permit notation of a lien on the certificate of title or on an
19 electronic certificate of title record and shall do such other acts
20 as may be required to permit such notation.

21 (4) If the owner of an all-terrain vehicle or minibike
22 subject to a security interest perfected pursuant to article 9,
23 Uniform Commercial Code, fails or refuses to obtain a certificate of
24 title after January 1, 2004, the security interest holder may obtain
25 a certificate of title in the name of the owner of the all-terrain

1 vehicle or minibike following the procedures of section 60-144 and
2 may have a lien noted on the certificate of title or on an electronic
3 certificate of title record pursuant to section 60-164.

4 (5) If the owner of a utility-type vehicle subject to a
5 security interest perfected pursuant to article 9, Uniform Commercial
6 Code, fails or refuses to obtain a certificate of title after January
7 1, 2011, the security interest holder may obtain a certificate of
8 title in the name of the owner of the utility-type vehicle following
9 the procedures of section 60-144 and may have a lien noted on the
10 certificate of title or on an electronic certificate of title record
11 pursuant to section 60-164.

12 (6) If the owner of a low-speed vehicle subject to a
13 security interest perfected pursuant to article 9, Uniform Commercial
14 Code, fails or refuses to obtain a certificate of title after January
15 1, 2012, the security interest holder may obtain a certificate of
16 title in the name of the owner of the low-speed vehicle following the
17 procedures of section 60-144 and may have a lien noted on the
18 certificate of title or on an electronic certificate of title record
19 pursuant to section 60-164.

20 ~~(6)~~-(7) The assignment, release, or satisfaction of a
21 security interest in an all-terrain vehicle, utility-type vehicle, ~~or~~
22 minibike, or low-speed vehicle shall be governed by the laws under
23 which it was perfected.

24 Sec. 12. Section 60-301, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 60-301 Sections 60-301 to 60-3,222 and sections 16 and 24
2 of this act shall be known and may be cited as the Motor Vehicle
3 Registration Act.

4 Sec. 13. Section 60-306, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 60-306 Alternative fuel ~~has the same meaning as in~~
7 section 66-686. includes electricity, solar power, and any other
8 source of energy not otherwise taxed under the motor fuel laws as
9 defined in section 66-712 which is used to power a motor vehicle.
10 Alternative fuel does not include motor vehicle fuel as defined in
11 section 66-482, diesel fuel as defined in section 66-482, or
12 compressed fuel as defined in section 66-6,100.

13 Sec. 14. Section 60-336.01, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 60-336.01 Low-speed vehicle means a four-wheeled motor
16 vehicle that~~(1) cannot travel whose speed attainable in one mile is~~
17 more than twenty miles per hour and not more than twenty-five miles
18 per hour on a paved, level surface, (2) whose gross vehicle weight
19 rating is less than three thousand pounds, and (3) that complies with
20 49 C.F.R. part 571, as such part existed on January 1, 2007, or (3)
21 is designated by the manufacturer as an off road or low speed
22 vehicle. 2011.

23 Sec. 15. Section 60-339, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 60-339 Motor vehicle means any vehicle propelled by any

1 power other than muscular power. Motor vehicle does not include (1)
2 mopeds, (2) farm tractors, (3) self-propelled equipment designed and
3 used exclusively to carry and apply fertilizer, chemicals, or related
4 products to agricultural soil and crops, agricultural floater-
5 spreader implements, and other implements of husbandry designed for
6 and used primarily for tilling the soil and harvesting crops or
7 feeding livestock, (4) power unit hay grinders or a combination which
8 includes a power unit and a hay grinder when operated without cargo,
9 (5) vehicles which run only on rails or tracks, (6) off-road designed
10 vehicles not authorized by law for use on a highway, including, but
11 not limited to, golf carts, go-carts, riding lawnmowers, garden
12 tractors, all-terrain vehicles, utility-type vehicles, snowmobiles
13 registered or exempt from registration under sections 60-3,207 to
14 60-3,219, and minibikes, (7) road and general-purpose construction
15 and maintenance machinery not designed or used primarily for the
16 transportation of persons or property, including, but not limited to,
17 ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling
18 graders, earthmoving carryalls, power shovels, earthmoving equipment,
19 and crawler tractors, (8) self-propelled chairs used by persons who
20 are disabled, and (9) electric personal assistive mobility devices. ~~7~~
21 ~~and (10) low speed vehicles.~~

22 Sec. 16. For the registration of every low-speed vehicle,
23 the fee shall be fifteen dollars.

24 Sec. 17. Section 60-386, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 60-386 Each new application shall contain, in addition to
2 other information as may be required by the department, the name and
3 residential and mailing address of the applicant and a description of
4 the motor vehicle or trailer, including the color, the manufacturer,
5 the identification number, and the weight of the motor vehicle or
6 trailer required by the Motor Vehicle Registration Act. With the
7 application the applicant shall pay the proper registration fee and
8 shall state whether the motor vehicle is propelled by alternative
9 fuel and, if alternative fuel, the type of fuel. The form shall also
10 contain a notice that bulk fuel purchasers may be subject to federal
11 excise tax liability. The department shall prescribe a form,
12 containing the notice, for supplying the information for motor
13 vehicles to be registered. The county treasurer or designated county
14 official shall include the form in each mailing made pursuant to
15 section 60-3,186. ~~The county treasurer or designated county official~~
16 ~~or his or her agent shall notify the Motor Fuel Tax Enforcement and~~
17 ~~Collection Division of the Department of Revenue whenever a motor~~
18 ~~vehicle powered by an alternative fuel is registered. The~~
19 ~~notification shall include the name and address of the registrant,~~
20 ~~the date of registration, the type of motor vehicle registered, and~~
21 ~~the type of alternative fuel used to propel the motor vehicle as~~
22 ~~indicated on the registration application.~~

23 Sec. 18. Section 60-393, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 60-393 Any owner who has two or more motor vehicles or

1 trailers required to be registered under the Motor Vehicle
2 Registration Act may register all such motor vehicles or trailers on
3 a calendar-year basis or on an annual basis for the same registration
4 period beginning in a month chosen by the owner. When electing to
5 establish the same registration period for all such motor vehicles or
6 trailers, the owner shall pay the registration fee, the motor vehicle
7 tax imposed in section 60-3,185, ~~and~~ the motor vehicle fee imposed in
8 section 60-3,190, and the alternative fuel fee imposed in section 24
9 of this act on each motor vehicle for the number of months necessary
10 to extend its current registration period to the registration period
11 under which all such motor vehicles or trailers will be registered.
12 Credit shall be given for registration paid on each motor vehicle or
13 trailer when the motor vehicle or trailer has a later expiration date
14 than that chosen by the owner except as otherwise provided in
15 sections 60-3,121, 60-3,122.02, and 60-3,128. Thereafter all such
16 motor vehicles or trailers shall be registered on an annual basis
17 starting in the month chosen by the owner.

18 Sec. 19. Section 60-395, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 60-395 (1) Except as otherwise provided in subsection (2)
21 of this section and sections 60-3,121, 60-3,122.02, and 60-3,128, the
22 registration shall expire and the registered owner or lessee may, by
23 returning the registration certificate, the license plates, and, when
24 appropriate, the validation decals and by either making application
25 on a form prescribed by the department to the county treasurer or

1 designated county official of the occurrence of an event described in
2 subdivisions (a) through (e) of this subsection or, in the case of a
3 change in situs, displaying to the county treasurer or designated
4 county official the registration certificate of such other state as
5 evidence of a change in situs, receive a refund of that part of the
6 unused fees and taxes on motor vehicles or trailers based on the
7 number of unexpired months remaining in the registration period from
8 the date of any of the following events:

9 (a) Upon transfer of ownership of any motor vehicle or
10 trailer;

11 (b) In case of loss of possession because of fire, theft,
12 dismantlement, or junking;

13 (c) When a salvage branded certificate of title is
14 issued;

15 (d) Whenever a type or class of motor vehicle or trailer
16 previously registered is subsequently declared by legislative act or
17 court decision to be illegal or ineligible to be operated or towed on
18 the public roads and no longer subject to registration fees, the
19 motor vehicle tax imposed in section 60-3,185, ~~and~~ the motor vehicle
20 fee imposed in section 60-3,190, and the alternative fuel fee imposed
21 in section 24 of this act;

22 (e) Upon a trade-in or surrender of a motor vehicle under
23 a lease; or

24 (f) In case of a change in the situs of a motor vehicle
25 or trailer to a location outside of this state.

1 (2) If the date of the event falls within the same
2 calendar month in which the motor vehicle or trailer is acquired, no
3 refund shall be allowed for such month.

4 (3) If the transferor or lessee acquires another motor
5 vehicle at the time of the transfer, trade-in, or surrender, the
6 transferor or lessee shall have the credit provided for in this
7 section applied toward payment of the motor vehicle fees and taxes
8 then owing. Otherwise, the transferor or lessee shall file a claim
9 for refund with the county treasurer or designated county official
10 upon an application form prescribed by the department.

11 (4) The registered owner or lessee shall make a claim for
12 refund or credit of the fees and taxes for the unexpired months in
13 the registration period within sixty days after the date of the event
14 or shall be deemed to have forfeited his or her right to such refund
15 or credit.

16 (5) For purposes of this section, the date of the event
17 shall be: (a) In the case of a transfer or loss, the date of the
18 transfer or loss; (b) in the case of a change in the situs, the date
19 of registration in another state; (c) in the case of a trade-in or
20 surrender under a lease, the date of trade-in or surrender; (d) in
21 the case of a legislative act, the effective date of the act; and (e)
22 in the case of a court decision, the date the decision is rendered.

23 (6) Application for registration or for reassignment of
24 license plates and, when appropriate, validation decals to another
25 motor vehicle or trailer shall be made within thirty days of the date

1 of purchase.

2 (7) If a motor vehicle or trailer was reported stolen
3 under section 60-178, a refund under this section shall not be
4 reduced for a lost plate charge and a credit under this section may
5 be reduced for a lost plate charge but the applicant shall not be
6 required to pay the plate fee for new plates.

7 (8) The county treasurer or designated county official
8 shall refund the motor vehicle fee and registration fee from the fees
9 which have not been transferred to the State Treasurer. The county
10 treasurer shall make payment to the claimant from the undistributed
11 motor vehicle taxes of the taxing unit where the tax money was
12 originally distributed. No refund of less than two dollars shall be
13 paid.

14 Sec. 20. Section 60-3,100, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 60-3,100 (1) The department shall issue to every person
17 whose motor vehicle or trailer is registered fully reflectorized
18 license plates upon which shall be displayed (a) the registration
19 number consisting of letters and numerals assigned to such motor
20 vehicle or trailer in figures not less than two and one-half inches
21 nor more than three inches in height and (b) also the word Nebraska
22 suitably lettered so as to be attractive. Two license plates shall be
23 issued for every motor vehicle, except that one plate shall be issued
24 for dealers, motorcycles, minitrucks, truck-tractors, trailers,
25 buses, and apportionable vehicles. The license plates shall be of a

1 color designated by the director. The color of the plates shall be
2 changed each time the license plates are changed. Each time the
3 license plates are changed, the director shall secure competitive
4 bids for materials pursuant to sections 81-145 to 81-162. Motorcycle,
5 minitruck, low-speed vehicle, and trailer license plate letters and
6 numerals may be one-half the size of those required in this section.

7 (2) When two license plates are issued, one shall be
8 prominently displayed at all times on the front and one on the rear
9 of the registered motor vehicle or trailer. When only one plate is
10 issued, it shall be prominently displayed on the rear of the
11 registered motor vehicle or trailer. When only one plate is issued
12 for motor vehicles registered pursuant to section 60-3,198 and truck-
13 tractors, it shall be prominently displayed on the front of the
14 apportionable vehicle.

15 Sec. 21. Section 60-3,113, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 60-3,113 (1) The department shall, without the payment of
18 any fee except the taxes and fees required by sections ~~60-3,100,~~
19 60-3,102, 60-3,185, and 60-3,190 and section 24 of this act, issue
20 license plates for one motor vehicle not used for hire and a license
21 plate for one motorcycle not used for hire to:

22 (a) Any permanently handicapped or disabled person as
23 defined in section 18-1738 or his or her parent, legal guardian,
24 foster parent, or agent upon application and proof of a permanent
25 handicap or disability; or

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

4 Beginning January 1, 2005, an application and proof of
5 disability in the form and with the information required by section
6 18-1738 shall be filed before license plates are issued or reissued.

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

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

19 Sec. 22. Section 60-3,187, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 60-3,187 (1) The motor vehicle tax schedules are set out
22 in this section.

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

1	YEAR	FRACTION
2	First	1.00
3	Second	0.90
4	Third	0.80
5	Fourth	0.70
6	Fifth	0.60
7	Sixth	0.51
8	Seventh	0.42
9	Eighth	0.33
10	Ninth	0.24
11	Tenth and Eleventh	0.15
12	Twelfth and Thirteenth	0.07
13	Fourteenth and older	0.00
14	(3) The base tax shall be:	
15	(a) Automobiles and motorcycles - An amount determined	
16	using the following table:	
17	Value when new	Base tax
18	Up to \$3,999	\$ 25
19	\$4,000 to \$5,999	35
20	\$6,000 to \$7,999	45
21	\$8,000 to \$9,999	60
22	\$10,000 to \$11,999	100

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1	\$12,000 to \$13,999	140
2	\$14,000 to \$15,999	180
3	\$16,000 to \$17,999	220
4	\$18,000 to \$19,999	260
5	\$20,000 to \$21,999	300
6	\$22,000 to \$23,999	340
7	\$24,000 to \$25,999	380
8	\$26,000 to \$27,999	420
9	\$28,000 to \$29,999	460
10	\$30,000 to \$31,999	500
11	\$32,000 to \$33,999	540
12	\$34,000 to \$35,999	580
13	\$36,000 to \$37,999	620
14	\$38,000 to \$39,999	660
15	\$40,000 to \$41,999	700
16	\$42,000 to \$43,999	740
17	\$44,000 to \$45,999	780
18	\$46,000 to \$47,999	820
19	\$48,000 to \$49,999	860
20	\$50,000 to \$51,999	900
21	\$52,000 to \$53,999	940

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1	\$54,000 to \$55,999	980
2	\$56,000 to \$57,999	1,020
3	\$58,000 to \$59,999	1,060
4	\$60,000 to \$61,999	1,100
5	\$62,000 to \$63,999	1,140
6	\$64,000 to \$65,999	1,180
7	\$66,000 to \$67,999	1,220
8	\$68,000 to \$69,999	1,260
9	\$70,000 to \$71,999	1,300
10	\$72,000 to \$73,999	1,340
11	\$74,000 to \$75,999	1,380
12	\$76,000 to \$77,999	1,420
13	\$78,000 to \$79,999	1,460
14	\$80,000 to \$81,999	1,500
15	\$82,000 to \$83,999	1,540
16	\$84,000 to \$85,999	1,580
17	\$86,000 to \$87,999	1,620
18	\$88,000 to \$89,999	1,660
19	\$90,000 to \$91,999	1,700
20	\$92,000 to \$93,999	1,740
21	\$94,000 to \$95,999	1,780

1	\$96,000 to \$97,999	1,820
2	\$98,000 to \$99,999	1,860
3	\$100,000 and over	1,900
4	(b) Assembled automobiles - \$60	
5	(c) Assembled motorcycles - \$25	
6	(d) Cabin trailers, up to one thousand pounds - \$10	
7	(e) Cabin trailers, one thousand pounds and over and less	
8	than two thousand pounds - \$25	
9	(f) Cabin trailers, two thousand pounds and over - \$40	
10	(g) Recreational vehicles, less than eight thousand	
11	pounds - \$160	
12	(h) Recreational vehicles, eight thousand pounds and over	
13	and less than twelve thousand pounds - \$410	
14	(i) Recreational vehicles, twelve thousand pounds and	
15	over - \$860	
16	(j) Assembled recreational vehicles and buses shall	
17	follow the schedules for body type and registered weight	
18	(k) Trucks - Over seven tons and less than ten tons -	
19	\$360	
20	(l) Trucks - Ten tons and over and less than thirteen	
21	tons - \$560	
22	(m) Trucks - Thirteen tons and over and less than sixteen	
23	tons - \$760	
24	(n) Trucks - Sixteen tons and over and less than twenty-	
25	five tons - \$960	

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

2 (p) Buses - \$360

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

4 (r) Semitrailers - \$110

5 (s) Minitrucks - \$50

6 (t) Low-speed vehicles - \$50

7 (4) For purposes of subsection (3) of this section, truck
8 means all trucks and combinations of trucks except those trucks,
9 trailers, or combinations thereof registered under section 60-3,198,
10 and the tax is based on the gross vehicle weight rating as reported
11 by the manufacturer.

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

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

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

23 (8) When a motor vehicle is registered which is required
24 to have a title branded as previous salvage pursuant to section
25 60-175, the motor vehicle tax shall be reduced by twenty-five

1 percent.

2 Sec. 23. Section 60-3,190, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 60-3,190 (1) A motor vehicle fee is imposed on all motor
5 vehicles registered for operation in this state. An owner of a motor
6 vehicle which is exempt from the imposition of a motor vehicle tax
7 pursuant to section 60-3,185 shall also be exempt from the imposition
8 of the motor vehicle fee imposed pursuant to this section.

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

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

24	YEAR	FRACTION
25	First through fifth	1.00

1	Sixth through tenth	.70
2	Eleventh and over	.35

3 (4) The base fee shall be:

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

6 (b) Automobiles, with a value when new of \$20,000 through
7 \$39,999 - \$20

8 (c) Automobiles, with a value when new of \$40,000 or more
9 - \$30

10 (d) Motorcycles - \$10

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

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

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

14 (h) Semitrailers - \$30

15 (i) Minitrucks - \$10-

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

17 (5) The motor vehicle tax, motor vehicle fee, and
18 registration fee shall be paid to the county treasurer or designated
19 official prior to the registration of the motor vehicle for the
20 following registration period. After retaining one percent of the
21 motor vehicle fee collected for costs, the remaining proceeds shall
22 be remitted to the State Treasurer for credit to the Motor Vehicle
23 Fee Fund. The State Treasurer shall return funds from the Motor
24 Vehicle Fee Fund remitted by a county treasurer or designated county
25 official which are needed for refunds or credits authorized by law.

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

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

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

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

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

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

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

7 Sec. 24. In addition to any other fee required under the
8 Motor Vehicle Registration Act, a fee for registration of each motor
9 vehicle powered by an alternative fuel shall be charged. The fee
10 shall be seventy-five dollars. The fee shall be collected by the
11 county treasurer and remitted to the State Treasurer for credit to
12 the Highway Trust Fund.

13 Sec. 25. Section 60-471, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 60-471 Motor vehicle means all vehicles propelled by any
16 power other than muscular power. Motor vehicle does not include (1)
17 self-propelled chairs used by persons who are disabled, (2) farm
18 tractors, (3) farm tractors used occasionally outside general farm
19 usage, (4) road rollers, (5) vehicles which run only on rails or
20 tracks, (6) electric personal assistive mobility devices as defined
21 in section 60-618.02, and (7) off-road designed vehicles not
22 authorized by law for use on a highway, including, but not limited
23 to, golf carts, go-carts, riding lawn mowers, garden tractors, all-
24 terrain vehicles and utility-type vehicles as defined in section
25 60-6,355, minibikes as defined in section 60-636, and snowmobiles as

1 defined in section 60-663.

2 Sec. 26. Section 60-501, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 60-501 For purposes of the Motor Vehicle Safety
5 Responsibility Act, unless the context otherwise requires:

6 (1) Department means Department of Motor Vehicles;

7 (2) Judgment means any judgment which shall have become
8 final by the expiration of the time within which an appeal might have
9 been perfected without being appealed, or by final affirmation on
10 appeal, rendered by a court of competent jurisdiction of any state or
11 of the United States, (a) upon a cause of action arising out of the
12 ownership, maintenance, or use of any motor vehicle for damages,
13 including damages for care and loss of services, because of bodily
14 injury to or death of any person or for damages because of injury to
15 or destruction of property, including the loss of use thereof, or (b)
16 upon a cause of action on an agreement of settlement for such
17 damages;

18 (3) License means any license issued to any person under
19 the laws of this state pertaining to operation of a motor vehicle
20 within this state;

21 (4) Low-speed vehicle means a four-wheeled motor vehicle
22 (a) whose speed attainable in one mile is more than twenty miles per
23 hour and not more than twenty-five miles per hour on a paved, level
24 surface, (b) whose gross vehicle weight rating is less than three
25 thousand pounds, and (c) that complies with 49 C.F.R. part 571, as

1 such part existed on January 1, 2011;

2 ~~(4)~~(5) Minitruck means a foreign-manufactured import
3 vehicle or domestic-manufactured vehicle which (a) is powered by an
4 internal combustion engine with a piston or rotor displacement of one
5 thousand cubic centimeters or less, (b) is sixty-seven inches or less
6 in width, (c) has a dry weight of four thousand two hundred pounds or
7 less, (d) travels on four or more tires, (e) has a top speed of
8 approximately fifty-five miles per hour, (f) is equipped with a bed
9 or compartment for hauling, (g) has an enclosed passenger cab, (h) is
10 equipped with headlights, taillights, turnsignals, windshield wipers,
11 a rearview mirror, and an occupant protection system, and (i) has a
12 four-speed, five-speed, or automatic transmission;

13 ~~(5)~~(6) Motor vehicle means any self-propelled vehicle
14 which is designed for use upon a highway, including trailers designed
15 for use with such vehicles, ~~and~~ and low-speed vehicles.
16 Motor vehicle does not include (a) mopeds as defined in section
17 60-637, (b) traction engines, (c) road rollers, (d) farm tractors,
18 (e) tractor cranes, (f) power shovels, (g) well drillers, (h) every
19 vehicle which is propelled by electric power obtained from overhead
20 wires but not operated upon rails, (i) electric personal assistive
21 mobility devices as defined in section 60-618.02, and (j) off-road
22 designed vehicles, including, but not limited to, golf carts, go-
23 carts, riding lawnmowers, garden tractors, all-terrain vehicles and
24 utility-type vehicles as defined in section 60-6,355, minibikes as
25 defined in section 60-636, and snowmobiles as defined in section

1 60-663;

2 ~~(6)~~—(7) Nonresident means every person who is not a
3 resident of this state;

4 ~~(7)~~—(8) Nonresident's operating privilege means the
5 privilege conferred upon a nonresident by the laws of this state
6 pertaining to the operation by him or her of a motor vehicle or the
7 use of a motor vehicle owned by him or her in this state;

8 ~~(8)~~—(9) Operator means every person who is in actual
9 physical control of a motor vehicle;

10 ~~(9)~~—(10) Owner means a person who holds the legal title
11 of a motor vehicle, or in the event (a) a motor vehicle is the
12 subject of an agreement for the conditional sale or lease thereof
13 with the right of purchase upon performance of the conditions stated
14 in the agreement and with an immediate right of possession vested in
15 the conditional vendee or lessee or (b) a mortgagor of a vehicle is
16 entitled to possession, then such conditional vendee or lessee or
17 mortgagor shall be deemed the owner for the purposes of the act;

18 ~~(10)~~—(11) Person means every natural person, firm,
19 partnership, limited liability company, association, or corporation;

20 ~~(11)~~—(12) Proof of financial responsibility means
21 evidence of ability to respond in damages for liability, on account
22 of accidents occurring subsequent to the effective date of such
23 proof, arising out of the ownership, maintenance, or use of a motor
24 vehicle, (a) in the amount of twenty-five thousand dollars because of
25 bodily injury to or death of one person in any one accident, (b)

1 subject to such limit for one person, in the amount of fifty thousand
2 dollars because of bodily injury to or death of two or more persons
3 in any one accident, and (c) in the amount of twenty-five thousand
4 dollars because of injury to or destruction of property of others in
5 any one accident;

6 ~~(12)~~(13) Registration means registration certificate or
7 certificates and registration plates issued under the laws of this
8 state pertaining to the registration of motor vehicles;

9 ~~(13)~~(14) State means any state, territory, or possession
10 of the United States, the District of Columbia, or any province of
11 the Dominion of Canada; and

12 ~~(14)~~(15) The forfeiture of bail, not vacated, or of
13 collateral deposited to secure an appearance for trial shall be
14 regarded as equivalent to conviction of the offense charged.

15 Sec. 27. Section 60-520, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 60-520 Judgments in excess of the amounts specified in
18 subdivision ~~(11)~~(12) of section 60-501 shall, for the purpose of the
19 Motor Vehicle Safety Responsibility Act only, be deemed satisfied
20 when payments in the amounts so specified have been credited thereon.
21 Payments made in settlement of any claims because of bodily injury,
22 death, or property damage arising from a motor vehicle accident shall
23 be credited in reduction of the respective amounts so specified.

24 Sec. 28. Section 60-547, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 60-547 Proof of financial responsibility may be evidenced
2 by the bond of a surety company duly authorized to transact business
3 within this state, or a bond with at least two individual sureties
4 who each own real estate within this state, which real estate shall
5 be scheduled in the bond approved by a judge of a court of record.
6 The bond shall be conditioned for the payment of the amounts
7 specified in subdivision ~~(11)~~(12) of section 60-501. It shall be
8 filed with the department and shall not be cancelable except after
9 ten days' written notice to the department. Such bond shall
10 constitute a lien in favor of the state upon the real estate so
11 scheduled of any surety, which lien shall exist in favor of any
12 holder of a final judgment against the person who has filed such
13 bond, for damages, including damages for care and loss of services,
14 because of bodily injury to or death of any person, or for damages
15 because of injury to or destruction of property, including the loss
16 of use thereof, resulting from the ownership, maintenance, use, or
17 operation of a motor vehicle after such bond was filed, upon the
18 filing of notice to that effect by the department in the office of
19 the register of deeds of the county where such real estate shall be
20 located.

21 Sec. 29. Section 60-601, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 60-601 Sections 60-601 to 60-6,379 and sections 31 and 32
24 of this act shall be known and may be cited as the Nebraska Rules of
25 the Road.

1 Sec. 30. Section 60-605, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-605 For purposes of the Nebraska Rules of the Road,
4 the definitions found in sections 60-606 to 60-676 and section 31 of
5 this act shall be used.

6 Sec. 31. Low-speed vehicle means a four-wheeled motor
7 vehicle (1) whose speed attainable in one mile is more than twenty
8 miles per hour and not more than twenty-five miles per hour on a
9 paved, level surface, (2) whose gross vehicle weight rating is less
10 than three thousand pounds, and (3) that complies with 49 C.F.R. part
11 571, as such part existed on January 1, 2011.

12 Sec. 32. A low-speed vehicle may be operated on any
13 highway on which the speed limit is not more than thirty-five miles
14 per hour. A low-speed vehicle may cross a highway on which the speed
15 limit is more than thirty-five miles per hour. Nothing in this
16 section shall prevent a county, city, or village from adopting more
17 stringent ordinances governing low-speed vehicle operation if the
18 governing body of the county, city, or village determines that such
19 ordinances are necessary in the interest of public safety. Any person
20 operating a low-speed vehicle as authorized under this section shall
21 have a valid Class O operator's license and shall have liability
22 insurance coverage for the low-speed vehicle. The Department of Roads
23 may prohibit the operation of low-speed vehicles on any highway under
24 its jurisdiction if it determines that the prohibition is necessary
25 in the interest of public safety.

1 Sec. 33. Section 60-6,348, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-6,348 Minibikes and all off-road designed vehicles not
4 authorized by law for use on a highway, including, but not limited
5 to, golf carts, go-carts, riding lawnmowers, garden tractors, and
6 snowmobiles, shall be exempt from the provisions of sections 60-678
7 and 60-6,351 to 60-6,353 and section 32 of this act during any public
8 emergency or while being used in parades by regularly organized units
9 of any recognized charitable, social, educational, or community
10 service organization.

11 Sec. 34. Section 60-6,349, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 60-6,349 All minibikes and similar two-wheeled, three-
14 wheeled, and four-wheeled miniature vehicles offered for sale in this
15 state shall bear the following notice to the customer and user: This
16 vehicle as manufactured or sold is for off-road use only. This
17 section shall not apply to a low-speed vehicle, as applicable to its
18 design, or to an electric personal assistive mobility device.

19 Sec. 35. Section 66-712, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 66-712 For purposes of ~~Chapter 66, articles 4, 5, 6, and~~
22 14, the Compressed Fuel Tax Act, the International Fuel Tax Agreement
23 Act, and sections 66-482 to 66-4,149, 66-501 to 66-531, and sections
24 66-712 to 66-737:

25 (1) Department means the Motor Fuel Tax Enforcement and

1 Collection Division of the Department of Revenue, except that for
2 purposes of enforcement of ~~Chapter 66, article 14, the International~~
3 Fuel Tax Agreement Act, department means the Division of Motor
4 Carrier Services of the Department of Motor Vehicles;

5 (2) Motor fuel means any fuel defined as motor vehicle
6 fuel in section 66-482, any fuel defined as diesel fuel in section
7 66-482, and any fuel defined as compressed fuel in section 66-6,100;

8 (3) Motor fuel laws means the ~~provisions of Chapter 66,~~
9 ~~articles 4, 5, and 6~~ Compressed Fuel Tax Act and sections 66-482 to
10 66-4,149, 66-501 to 66-531, and sections 66-712 to 66-737, except
11 that for purposes of enforcement of ~~Chapter 66, article 14, the~~
12 International Fuel Tax Agreement Act, motor fuel laws means the
13 provisions of ~~Chapter 66, article 14, the International Fuel Tax~~
14 Agreement Act and sections 66-712 to 66-737; and

15 (4) Person means any individual, firm, partnership,
16 limited liability company, company, agency, association, corporation,
17 state, county, municipality, or other political subdivision. Whenever
18 a fine, imprisonment, or both are prescribed or imposed in sections
19 66-712 to 66-737, the word person as applied to a partnership, a
20 limited liability company, or an association means the partners or
21 members thereof.

22 Sec. 36. Section 66-738, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 66-738 The Motor Fuel Tax Enforcement and Collection
25 Division is hereby created within the Department of Revenue. The

1 division shall be funded by a separate appropriation program within
2 the department. All provisions of ~~Chapter 66, articles 4, 5, 6, and~~
3 ~~12, and sections 66-712 to 66-737 and the provisions of Chapter 3,~~
4 ~~article 1, and Chapter 66, article 15, the Compressed Fuel Tax Act,~~
5 ~~the Petroleum Release Remedial Action Act, the State Aeronautics~~
6 ~~Department Act, and sections 66-482 to 66-4,149, 66-501 to 66-531,~~
7 ~~and 66-712 to 66-737,~~ pertaining to the Department of Revenue, the
8 Tax Commissioner, or the division, shall be entirely and separately
9 undertaken and enforced by the division, except that the division may
10 utilize services provided by other programs of the Department of
11 Revenue in functional areas known on July 1, 1991, as the budget
12 subprograms designated revenue operations and administration.
13 Appropriations for the division that are used to fund costs allocated
14 for such functional operations shall be expended by the division in
15 an appropriate pro rata share and shall be subject to biennial audit
16 by the Auditor of Public Accounts, which audit shall be provided to
17 the budget division of the Department of Administrative Services and
18 the Legislative Fiscal Analyst by October 1 of each even-numbered
19 year. Audit information useful to other divisions of the Department
20 of Revenue may be shared by the Motor Fuel Tax Enforcement and
21 Collection Division with the other divisions of the department and
22 the Division of Motor Carrier Services of the Department of Motor
23 Vehicles, but audits shall not be considered as a functional
24 operation for purposes of this section. Except for staff performing
25 in functional areas, staff funded from the separate appropriation

1 program shall only be utilized to carry out the provisions of such
2 ~~articles~~ acts and sections. The auditors and field investigators in
3 the Motor Fuel Tax Enforcement and Collection Division shall be
4 adequately trained for the purposes of motor fuel tax enforcement and
5 collection. The Tax Commissioner shall hire for or assign to the
6 division sufficient staff to carry out the responsibility of the
7 division for the enforcement of the motor fuel laws.

8 Funds appropriated to the division may also be used to
9 contract with other public agencies or private entities to aid in the
10 issuance of motor fuel delivery permit numbers as provided in
11 subsection (2) of section 66-503, and such contracted funds shall
12 only be used for such purpose. The amount of any contracts entered
13 into pursuant to this section shall be appropriated and accounted for
14 in a separate budget subprogram of the division.

15 Sec. 37. Section 66-1405, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 66-1405 The amount of the tax imposed and collected on
18 behalf of this state under an agreement shall be determined as
19 provided in ~~Chapter 66, articles 4 and 6. the Compressed Fuel Tax Act~~
20 and sections 66-482 to 66-4,149. The Department of Revenue in
21 administering ~~such articles~~ the Compressed Fuel Tax Act and sections
22 66-482 to 66-4,149 shall provide information and assistance to the
23 director regarding the amount of tax imposed and collected from time
24 to time as may be necessary. The amount of tax due under an agreement
25 may be collected by setoff against any state income tax refund due to

1 the taxpayer pursuant to sections 77-27,210 to 77-27,221.

2 Sec. 38. Section 77-1330, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-1330 (1) The Property Tax Administrator and Tax
5 Commissioner shall prepare, issue, and annually revise guides for
6 county assessors in the form of property tax laws, rules,
7 regulations, manuals, and directives. The Property Tax Administrator
8 and Tax Commissioner may issue such directives without the necessity
9 of compliance with the terms of the Administrative Procedure Act
10 relating to the promulgation of rules and regulations. The assessment
11 and appraisal function performed by counties shall comply with the
12 standards, and county assessors shall continually use the materials
13 in the performance of their duties. The standards shall not require
14 the implementation of a specific computer software or hardware system
15 if the existing software or system produces data and reports in
16 compliance with the standards.

17 (2) The Property Tax Administrator, or his or her agent
18 or representative, may examine or cause to have examined any books,
19 papers, records, or memoranda of any county relating to the
20 assessment of property to determine compliance with the laws, rules,
21 regulations, manuals, and directives described in subsection (1) of
22 this section. Such production of records shall not include the
23 photocopying of records between January 1 and April 1. Failure to
24 provide such records to the Property Tax Administrator may constitute
25 grounds for the suspension of the assessor's certificate of any

1 county assessor who willfully fails to make requested records
2 available to the Property Tax Administrator.

3 (3) After an examination the Property Tax Administrator
4 shall provide a written report of the results to the county assessor
5 and county board. If the examination indicates a failure to meet the
6 standards contained in the laws, rules, regulations, manuals, and
7 directives, the Property Tax Administrator shall, in the report, set
8 forth the facts and cause of such failures as well as corrective
9 measures the county or county assessor may implement to correct those
10 failures.

11 (4) After the issuance of the report of the results of
12 the examination, the Property Tax Administrator may seek to order a
13 county or county assessor to take corrective measures to remedy any
14 failure to comply with the materials described in subsection (1) of
15 this section. Such corrective orders may only be issued after written
16 notice and a hearing before the Tax Commissioner conducted at least
17 ten days after the issuance of the written notice of hearing. The
18 performance of such corrective measures shall be implemented by the
19 county to which the order is issued. If the county fails to implement
20 such corrective measures, the Property Tax Administrator may seek to
21 suspend the assessment function of the county under the terms of
22 subsection (5) of this section and shall implement the corrective
23 measures pursuant to subsection (6) of this section. The performance
24 of such corrective measures shall be a charge on the county, and upon
25 completion, the Property Tax Administrator shall notify the county

1 board of the cost and make demand for such cost. If payment is not
2 received within one hundred twenty days after the start of the next
3 fiscal year, the Tax Commissioner shall report such fact to the State
4 Treasurer. The State Treasurer shall immediately make payment to the
5 Department of Revenue for the costs incurred by the department for
6 such corrective measures. The payment shall be made out of any money
7 to which such county may be entitled under the Compressed Fuel Tax
8 Act, Chapter 77, articles 27 and 35, and Chapter 66, articles 4 and
9 6- sections 66-482 to 66-4,149.

10 (5) If, within one year from the service of the order,
11 the measures in the corrective order have not been taken, the Tax
12 Commissioner (a) may, at any time during the continuance of such
13 failure, issue an order requiring the county assessor and county
14 board to show cause why the authority of the county with respect to
15 assessments or any matter related thereto should not be suspended,
16 (b) shall set a time and place at which the Tax Commissioner or his
17 or her representative shall hear the county assessor and county board
18 on the question of compliance by the county assessor or county with
19 the laws, rules, regulations, manuals, directives, or corrective
20 orders described in this section, and (c) after such hearing shall
21 determine whether and to what extent the assessment function of the
22 county shall be so suspended. Such hearing shall be held at least ten
23 days after the issuance of such notice in the county.

24 (6) During the continuance of a suspension pursuant to
25 subsection (5) of this section, the Property Tax Administrator shall

1 succeed to the authority and duties from which the county has been
2 suspended and shall exercise and perform the same. Such exercise and
3 performance shall be a charge on the suspended county. The suspension
4 shall continue until the Tax Commissioner finds that the conditions
5 responsible for the failure to meet the minimum standards contained
6 in the laws, rules, regulations, manuals, and directives have been
7 corrected.

8 (7) The Property Tax Administrator, subject to rules and
9 regulations to be published and furnished to every county assessor
10 and county board, shall have the power to petition the Tax
11 Commissioner to invalidate the certificate of any assessor or deputy
12 assessor who willfully fails or refuses to diligently perform his or
13 her duties in accordance with the laws, rules, regulations, manuals,
14 and orders issued by the Tax Commissioner governing the assessment of
15 property and the duties of each assessor and deputy assessor. No
16 certificate shall be revoked or suspended except after notice and a
17 hearing before the Tax Commissioner or his or her designee. Such
18 hearing shall be held at least ten days after the issuance of such
19 notice in the county. Prior to revocation, a one-year probationary
20 period, subject to oversight by the Tax Commissioner, shall be
21 imposed. At the end of the one-year probationary period, a second
22 hearing shall be held. If assessment practices have improved, the
23 probationary period shall end and no revocation shall be made. If
24 assessment practices have not improved, the assessor certificate
25 shall be revoked. If during the probationary period, the assessor

1 continues to willfully fail or refuse to diligently perform his or
2 her duties, the Tax Commissioner may immediately hold the second
3 hearing. If the county assessor certificate of a person serving as
4 assessor or deputy assessor is revoked, such person shall be removed
5 from office by the Tax Commissioner, the office shall be declared
6 vacant, and such person shall not be eligible to hold that office for
7 a period of five years after the date of removal. The Tax
8 Commissioner shall mail a copy of his or her written order to the
9 affected party within seven days after the date of the order.

10 (8) All hearings described in this section shall be
11 governed by the Administrative Procedure Act. Any county aggrieved by
12 a determination of the Tax Commissioner after a hearing pursuant to
13 subsections (4) and (5) of this section or alleging that its
14 suspension is no longer justified or any assessor or deputy assessor
15 whose county assessor certificate has been revoked may appeal within
16 thirty days after the date of the written order of the Tax
17 Commissioner to the Tax Equalization and Review Commission in
18 accordance with section 77-5013.

19 Sec. 39. This act becomes operative on January 1, 2012.

20 Sec. 40. Original sections 14-3,113, 39-2215, 39-2215.01,
21 39-2216, 60-101, 60-119.01, 60-123, 60-137, 60-165, 60-301, 60-306,
22 60-336.01, 60-339, 60-386, 60-393, 60-395, 60-3,100, 60-3,113,
23 60-3,187, 60-3,190, 60-471, 60-501, 60-520, 60-547, 60-601, 60-605,
24 60-6,348, 60-6,349, 66-712, 66-738, 66-1405, and 77-1330, Reissue
25 Revised Statutes of Nebraska, and section 23-187, Revised Statutes

1 Cumulative Supplement, 2010, are repealed.

2 Sec. 41. The following sections are outright repealed:
3 Sections 66-684, 66-685, 66-686, 66-687, 66-688, 66-691, 66-694, and
4 66-695, Reissue Revised Statutes of Nebraska.