

LEGISLATIVE BILL 81

Approved by the Governor March 10, 2011

Introduced by Cornett, 45; Fischer, 43; Fulton, 29; Heidemann, 1; Janssen, 15; Langemeier, 23; McCoy, 39; Pankonin, 2; Price, 3; Smith, 14.

FOR AN ACT relating to cities and villages; to amend section 14-109, Reissue Revised Statutes of Nebraska, and section 18-1214, Revised Statutes Cumulative Supplement, 2010; to change provisions relating to occupation taxes and motor vehicle registration; to authorize motor vehicle fees as prescribed; to define terms; to provide an operative date; to provide severability; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 14-109, Reissue Revised Statutes of Nebraska, is amended to read:

14-109 (1)(a) The city council shall have power to tax for revenue, license, and regulate pawnbrokers, peddlers, auctioneers, brokers, hawkers, commission merchants, showmen, jugglers, innkeepers, liquor dealers, toll bridges, ferries, insurance, telegraph and express companies and vendors of patents, any person within the limits of the city by ordinance except as otherwise provided in this section. Such tax may include both a tax for revenue and license. If the applicant is an individual, an application for a license shall include the applicant's social security number. The city council shall have power to may raise revenue by levying and collecting a tax on any occupation or business within the limits of the city, and regulate the same by ordinance. All such taxes shall be uniform in respect to the class upon which they are imposed. All scientific and literary lectures and entertainments shall be exempt from taxation, as well as concerts and all other musical entertainments given exclusively by the citizens of the city. It shall be the duty of the city clerk to deliver to the city treasurer the certified copy of the ordinance levying such tax, and the city clerk shall append thereto a warrant requiring the city treasurer to collect such tax.

(b) For purposes of this subsection, limits of the city does not include the extraterritorial zoning jurisdiction of such city.

(2)(a) Except as otherwise provided in subdivision (c) of this subsection, the The city council shall also have power to require any person, firm, or corporation owning or using any vehicle in a city of the metropolitan class individual whose primary residence or person who owns a place of business which is within the limits of the city and that owns and operates a motor vehicle within such limits to annually to register such motor vehicle in such manner as may be provided and to require such person to pay an annual registration fee motor vehicle fee therefor and to require the payment of registration fees such fee upon the change of ownership of such vehicle. All registration fees such fees which may be thus provided for under this subsection shall be credited to a separate fund of the city, thereby created, to be used exclusively for the repairing of streets in such city, constructing, repairing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof or for the amortization of bonded indebtedness when created for such purposes.

(b) No registration fee motor vehicle fee shall be required where under this subsection if (i) a vehicle is used or stored but temporarily in such city for a period of not more than one week, six months or less in a twelve-month period, (ii) an individual does not have a primary residence or a person does not own a place of business within the limits of the city and does not own and operate a motor vehicle within the limits of the city, or (iii) an individual is a full-time student attending a postsecondary institution within the limits of the city and the motor vehicle's situs under the Motor Vehicle Certificate of Title Act is different from the place at which he or she is attending such institution.

(c) After December 31, 2012, no motor vehicle fee shall be required of any individual whose primary residence is or person who owns a place of business within the extraterritorial zoning jurisdiction of such city.

(d) For purposes of this subsection, limits of the city includes the extraterritorial zoning jurisdiction of such city.

(3) For purposes of this section, person includes bodies corporate, societies, communities, the public generally, individuals, partnerships, limited liability companies, joint-stock companies, cooperatives, and associations. Person does not include any federal, state, or local government or any political subdivision thereof.

Sec. 2. Section 18-1214, Revised Statutes Cumulative Supplement, 2010, 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. (1) Except as otherwise provided in subsection (3) of this section, the governing body of any city or village shall have power to require any individual whose primary residence or person who owns a place of business which is within the limits of the city or village and that owns and operates a motor vehicle within such limits to pay an annual motor vehicle fee and to require the payment of such fee upon the change of ownership of such vehicle. All such fees which may be provided for under this subsection shall be used exclusively for constructing, repairing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof or for the amortization of bonded indebtedness when created for such purposes.

(2) No motor vehicle fee shall be required under this section if (a) a vehicle is used or stored but temporarily in such city or village for a period of six months or less in a twelve-month period, (b) an individual does not have a primary residence or a person does not own a place of business within the limits of the city or village and does not own and operate a motor vehicle within the limits of the city or village, or (c) an individual is a full-time student attending a postsecondary institution within the limits of the city or village and the motor vehicle's situs under the Motor Vehicle Certificate of Title Act is different from the place at which he or she is attending such institution.

(3) After December 31, 2012, no motor vehicle fee shall be required of any individual whose primary residence is or person who owns a place of business within the extraterritorial zoning jurisdiction of such city or village.

(4) Until the implementation date designated by the Director of Motor Vehicles under section 23-186, the tax fee 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 the Motor Vehicle Registration Act are paid. Such taxes fees shall be remitted to the county treasurer for credit to the road fund of such city or village. On and after the implementation date designated under section 23-186, the tax fee shall be paid to the county treasurer for credit to such road fund. 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.

(5) For purposes of this section:

(a) Limits of the city or village includes the extraterritorial zoning jurisdiction of such city or village; and

(b) Person includes bodies corporate, societies, communities, the public generally, individuals, partnerships, limited liability companies, joint-stock companies, cooperatives, and associations. Person does not include any federal, state, or local government or any political subdivision thereof.

Sec. 3. This act becomes operative on January 1, 2011.

Sec. 4. If any section in this act or any part of any section is declared invalid or unconstitutional, the declaration shall not affect the validity or constitutionality of the remaining portions.

Sec. 5. Original section 14-109, Reissue Revised Statutes of Nebraska, and section 18-1214, Revised Statutes Cumulative Supplement, 2010, are repealed.

Sec. 6. Since an emergency exists, this act takes effect when passed and approved according to law.