AMENDMENTS TO LB400

Introduced by Revenue.

1. Strike the original sections and insert the following new sections:

Section 1. Section 60-395, Revised Statutes Cumulative Supplement, 2016, is amended to read:

60-395 (1) Except as otherwise provided in subsection (2) of this section and sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128, 60-3,224, and 60-3,227, the registration shall expire and the registered owner or lessee may, by returning the registration certificate, the license plates, and, when appropriate, the validation decals and by either making application on a form prescribed by the department to the county treasurer of the occurrence of an event described in subdivisions (a) through (e) of this subsection or, in the case of a change in situs, displaying to the county treasurer the registration certificate of such other state as evidence of a change in situs, receive a refund of that part of the unused fees and taxes on motor vehicles or trailers from the date of any of the following events as follows based on the number of unexpired months remaining in the registration period from the date of any of the following events:

(a) Upon transfer of ownership of any motor vehicle or trailer before January 1, 2020, the refund shall be based on the number of unexpired months remaining in the registration period. Upon transfer of ownership of any motor vehicle or trailer on and after January 1, 2020, the refund shall be based upon the number of unexpired days remaining in the registration period;

(b) In case of loss of possession because of fire, theft, dismantlement, or junking the refund shall be based upon the number of unexpired months remaining in the registration period;
(c) When a salvage branded certificate of title is issued the refund shall be based upon the number of unexpired months remaining in the registration period;

(d) 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 60-3,185, the motor vehicle fee imposed in section 60-3,190, and the alternative fuel fee imposed in section 60-3,191 the refund shall be based upon the number of unexpired months remaining in the registration period;

(e) Upon a trade-in or surrender of a motor vehicle under a lease the refund shall be based upon the number of unexpired months remaining in the registration period; or

(f) In case of a change in the situs of a motor vehicle or trailer to a location outside of this state the refund shall be based upon the number of unexpired months remaining in the registration period.

(2) Except for refunds under subdivision (1)(a) of this section, if if the date of the event falls within the same calendar month in which the motor vehicle or trailer is acquired, no refund shall be allowed for such month.

(3) 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 upon an application form prescribed by the department.

(4) The registered owner or lessee shall make a claim for refund or credit of the fees and taxes for the unexpired months in the registration period within sixty days after the date of the event or shall be deemed to have forfeited his or her right to such refund or credit.
For purposes of this section, the date of the event shall be:

(a) In the case of a transfer or loss, the date of the transfer or loss;

(b) in the case of a change in the situs, the date of registration in another state; (c) in the case of a trade-in or surrender under a lease, the date of trade-in or surrender; (d) in the case of a legislative act, the effective date of the act; and (e) 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.

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

The county treasurer shall refund the motor vehicle fee and registration fee from the 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. No refund of less than two dollars shall be paid.

Sec. 2. Original section 60-395, Revised Statutes Cumulative Supplement, 2016, is repealed.