

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 400

Introduced by Hilkemann, 4.

Read first time January 13, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-395, Revised Statutes Cumulative Supplement, 2016;
- 3 to change provisions relating to a refund of fees and taxes; to
- 4 provide an operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-395, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 60-395 (1) Except as otherwise provided in subsection (2) of this
4 section and sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128,
5 60-3,224, and 60-3,227, the registration shall expire and the registered
6 owner or lessee may, by returning the registration certificate, the
7 license plates, and, when appropriate, the validation decals and by
8 either making application on a form prescribed by the department to the
9 county treasurer of the occurrence of an event described in subdivisions
10 (a) through (e) of this subsection or, in the case of a change in situs,
11 displaying to the county treasurer the registration certificate of such
12 other state as evidence of a change in situs, receive a refund of that
13 part of the unused fees and taxes on motor vehicles or trailers as
14 follows ~~based on the number of unexpired months remaining in the~~
15 ~~registration period from the date of any of the following events:~~

16 (a) Upon transfer of ownership of any motor vehicle or trailer the
17 refund shall be based upon the number of unexpired days remaining in the
18 registration period from the date of the event;

19 (b) In case of loss of possession because of fire, theft,
20 dismantlement, or junking the refund shall be based upon the number of
21 unexpired months remaining in the registration period from the date of
22 the event;

23 (c) When a salvage branded certificate of title is issued the refund
24 shall be based upon the number of unexpired months remaining in the
25 registration period from the date of the event;

26 (d) Whenever a type or class of motor vehicle or trailer previously
27 registered is subsequently declared by legislative act or court decision
28 to be illegal or ineligible to be operated or towed on the public roads
29 and no longer subject to registration fees, the motor vehicle tax imposed
30 in section 60-3,185, the motor vehicle fee imposed in section 60-3,190,
31 and the alternative fuel fee imposed in section 60-3,191 the refund shall

1 be based upon the number of unexpired months remaining in the
2 registration period from the date of the event;

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

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

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

14 (3) If the transferor or lessee acquires another motor vehicle at
15 the time of the transfer, trade-in, or surrender, the transferor or
16 lessee shall have the credit provided for in this section applied toward
17 payment of the motor vehicle fees and taxes then owing. Otherwise, the
18 transferor or lessee shall file a claim for refund with the county
19 treasurer upon an application form prescribed by the department.

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

24 (5) For purposes of this section, the date of the event shall be:
25 (a) In the case of a transfer or loss, the date of the transfer or loss;
26 (b) in the case of a change in the situs, the date of registration in
27 another state; (c) in the case of a trade-in or surrender under a lease,
28 the date of trade-in or surrender; (d) in the case of a legislative act,
29 the effective date of the act; and (e) in the case of a court decision,
30 the date the decision is rendered.

31 (6) Application for registration or for reassignment of license

1 plates and, when appropriate, validation decals to another motor vehicle
2 or trailer shall be made within thirty days of the date of purchase.

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

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

14 Sec. 2. This act becomes operative on January 1, 2019.

15 Sec. 3. Original section 60-395, Revised Statutes Cumulative
16 Supplement, 2016, is repealed.