

AMENDMENTS TO LB714

Introduced by Transportation and Telecommunications.

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

3 **Section 1.** Section 13-518, Revised Statutes Supplement, 2025, is
4 amended to read:

5 13-518 For purposes of sections 13-518 to 13-522:

6 (1) Allowable growth means (a) for governmental units other than
7 community colleges, the percentage increase in taxable valuation in
8 excess of the base limitation established under section 77-3446, if any,
9 due to (i) improvements to real property as a result of new construction
10 and additions to existing buildings, (ii) any other improvements to real
11 property which increase the value of such property, (iii) any increase in
12 valuation due to annexation of real property by the governmental unit,
13 (iv) a change in the use of real property, (v) any increase in personal
14 property valuation over the prior year, and (vi) the accumulated excess
15 valuation over the redevelopment project valuation described in section
16 18-2147 of the Community Development Law for redevelopment projects
17 within the governmental unit in the year immediately after the division
18 of taxes for such redevelopment project has ended and (b) for community
19 colleges, the percentage increase in excess of the base limitation, if
20 any, in full-time equivalent students from the second year to the first
21 year preceding the year for which the budget is being determined;

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

25 (3) Governing body has the same meaning as in section 13-503, except
26 that for fiscal years beginning on or after July 1, 2025, such term shall
27 not include the governing body of any county, city, or village;

1 (4) Governmental unit means every political subdivision which has
2 authority to levy a property tax or authority to request levy authority
3 under section 77-3443, except that such term shall not include (a)
4 sanitary and improvement districts which have been in existence for five
5 years or less, (b) school districts, or (c) for fiscal years beginning on
6 or after July 1, 2025, counties, cities, or villages;

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

14 (6) Restricted funds means (a) property tax, excluding any amounts
15 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
16 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
17 of surpluses from any user fee, permit fee, or regulatory fee if the fee
18 surplus is transferred to fund a service or function not directly related
19 to the fee and the costs of the activity funded from the fee, (g) any
20 funds excluded from restricted funds for the prior year because they were
21 budgeted for capital improvements but which were not spent and are not
22 expected to be spent for capital improvements, (h) the tax provided in
23 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
24 which the county will receive a full year of receipts, and (i) any excess
25 tax collections returned to the county under section 77-1776. Funds
26 received pursuant to the nameplate capacity tax levied under section
27 77-6203 for the first five years after a renewable energy generation
28 facility has been commissioned are nonrestricted funds; and

29 (7) State aid means:

30 (a) For all governmental units, state aid paid pursuant to sections
31 60-3,202 and 77-3523 and reimbursement provided pursuant to section

1 77-1239;

2 (b) For municipalities, state aid to municipalities paid pursuant to
3 sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and section 12 of
4 this act and insurance premium tax paid to municipalities;

5 (c) For counties, state aid to counties paid pursuant to sections
6 60-3,184 to 60-3,190 and sections 8, 11, and 12 of this act, insurance
7 premium tax paid to counties, and reimbursements to counties from funds
8 appropriated pursuant to section 29-3933;

9 (d) For community colleges, state aid to community colleges paid
10 pursuant to the Community College Aid Act;

11 (e) For educational service units, state aid appropriated under
12 sections 79-1241.01 and 79-1241.03; and

13 (f) For local public health departments as defined in section
14 71-1626, state aid as distributed under section 71-1628.08.

15 **Sec. 2.** Section 13-3402, Revised Statutes Supplement, 2025, is
16 amended to read:

17 13-3402 For purposes of the Property Tax Growth Limitation Act:

18 (1) Approved bonds means bonds as defined in subdivision (1) of
19 section 10-134 that are approved according to law, excluding any bonds
20 issued to finance a project or projects if the issuance of bonds for such
21 project or projects was the subject of a general obligation bond election
22 held at the most recent regularly scheduled election and was not approved
23 at such election;

24 (2) Auditor means the Auditor of Public Accounts;

25 (3) Emergency means an emergency, as defined in section 81-829.39,
26 for which a state of emergency proclamation or local state of emergency
27 proclamation has been issued under the Emergency Management Act;

28 (4) Growth percentage means the percentage obtained by dividing (a)
29 the political subdivision's growth value by (b) the political
30 subdivision's total property valuation from the prior year;

31 (5) Growth value means the increase in a political subdivision's

1 total property valuation from the prior year to the current year due to
2 (a) improvements to real property as a result of new construction and
3 additions to existing buildings, (b) any other improvements to real
4 property which increase the value of such property, (c) annexation of
5 real property by the political subdivision, (d) a change in the use of
6 real property, (e) any increase in personal property valuation over the
7 prior year, and (f) the accumulated excess valuation over the
8 redevelopment project valuation described in section 18-2147 of the
9 Community Development Law for redevelopment projects within the political
10 subdivision in the year immediately after the division of taxes for such
11 redevelopment project has ended;

12 (6) Inflation percentage means the percentage change in the State
13 and Local Consumption Expenditures and Gross Investment for the twelve-
14 month period ending on December 31 of the prior year, as reported by
15 March 31 of the current year by the United States Bureau of Economic
16 Analysis;

17 (7) Political subdivision means any county, city, or village;

18 (8) Property tax request means the total amount of property taxes
19 requested to be raised for a political subdivision through the levy
20 imposed pursuant to section 77-1601;

21 (9) Property tax request authority means the amount that may be
22 included in a political subdivision's property tax request as determined
23 pursuant to the Property Tax Growth Limitation Act; and

24 (10) State aid means:

25 (a) For all political subdivisions, state aid paid pursuant to
26 sections 60-3,202 and 77-3523 and reimbursement provided pursuant to
27 section 77-1239;

28 (b) For cities and villages, state aid to cities and villages paid
29 pursuant to sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and
30 section 12 of this act and insurance premium tax paid to cities and
31 villages; and

1 (c) For counties, state aid to counties paid pursuant to sections
2 60-3,184 to 60-3,190 and sections 8, 11, and 12 of this act, insurance
3 premium tax paid to counties, and reimbursements to counties from funds
4 appropriated pursuant to section 29-3933.

5 **Sec. 3.** Section 60-301, Revised Statutes Supplement, 2025, is
6 amended to read:

7 60-301 Sections 60-301 to 60-3,236 and sections 5, 8, 11, and 12 of
8 this act shall be known and may be cited as the Motor Vehicle
9 Registration Act.

10 **Sec. 4.** Section 60-3,184, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 60-3,184 For purposes of sections 60-3,184 to 60-3,190 and sections
13 5, 8, 11, and 12 of this act:

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

16 (2) Motor vehicle means every motor vehicle, trailer, and
17 semitrailer subject to the payment of registration fees or permit fees
18 under the laws of this state;

19 (3) Motor vehicle fee means the fee imposed upon motor vehicles
20 under section 60-3,190;

21 (4) Motor vehicle tax means the tax imposed upon motor vehicles
22 under section 60-3,185; and

23 (5) Registration period means the period from the date of
24 registration pursuant to section 60-392 to the first day of the month
25 following one year after such date.

26 **Sec. 5.** It is the intent of the Legislature that the Appropriations
27 Committee of the Legislature and the Transportation and
28 Telecommunications Committee of the Legislature shall review the economic
29 forecasting in the year 2028 and, with consultation from the department,
30 shall analyze if there is available money in the budget for the State of
31 Nebraska to implement the changes made by this legislative bill.

1 **Sec. 6.** Section 60-3,186, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 60-3,186 (1) The department shall annually determine the motor
4 vehicle tax on each motor vehicle registered pursuant to section 60-3,187
5 or section 8 of this act and shall cause a notice of the amount to be
6 delivered to the registrant. The notice may be delivered to the
7 registrant at the address shown upon his or her registration certificate
8 or the registrant's most recent address according to information received
9 by the department from the National Change of Address program of the
10 United States Postal Service or delivered electronically to the
11 registrant if the registrant has provided electronic contact information
12 to the department. The notice shall be provided on or before the first
13 day of the last month of the registration period.

14 (2)(a) The motor vehicle tax, motor vehicle fee, registration fee,
15 sales tax, and any other applicable taxes and fees shall be paid to the
16 county treasurer prior to the registration of the motor vehicle for the
17 following registration period. If the motor vehicle being registered has
18 been transferred as a gift or for a nominal amount, any sales tax owed by
19 the transferor on the purchase of the motor vehicle shall have been paid
20 or be paid to the county treasurer prior to the registration of the motor
21 vehicle for the following registration period.

22 (b)(i) This subdivision (b) applies prior to July 1, 2028.

23 (ii) ~~(b)~~ After retaining one percent of the motor vehicle tax
24 proceeds collected for costs incurred by the county treasurer, and after
25 transferring one percent of the motor vehicle tax proceeds collected to
26 the State Treasurer for credit to the Vehicle Title and Registration
27 System Replacement and Maintenance Cash Fund, the remaining motor vehicle
28 tax proceeds shall be allocated to each county, local school system,
29 school district, city, and village in the tax district in which the motor
30 vehicle has situs.

31 (iii)(A) ~~(c)-(i)~~ Twenty-two percent of the remaining motor vehicle

1 tax proceeds shall be allocated to the county, ~~(B) (ii)~~ sixty percent
2 shall be allocated to the local school system or school district, and ~~(C)~~
3 ~~(iii)~~ eighteen percent shall be allocated to the city or village, except
4 that ~~(I) (A)~~ if the tax district is not in a city or village, forty
5 percent shall be allocated to the county, and ~~(II) (B)~~ in counties
6 containing a city of the metropolitan class, eighteen percent shall be
7 allocated to the county and twenty-two percent shall be allocated to the
8 city or village.

9 (c)(i) This subdivision (c) applies beginning on July 1, 2028.

10 (ii) The county treasurer shall retain two percent of the motor
11 vehicle tax proceeds for costs incurred by such county treasurer.

12 (iii) The county treasurer shall transfer one and two-tenths of one
13 percent of the motor vehicle tax proceeds to the State Treasurer for
14 credit to the Vehicle Title and Registration System Replacement and
15 Maintenance Cash Fund.

16 (iv) The remaining motor vehicle tax proceeds shall be allocated as
17 follows:

18 (A) If the tax district is in a city of the metropolitan class:

19 (I) Twenty-six percent to the county;

20 (II) Forty-eight percent to the local school system or school
21 district; and

22 (III) Twenty-six percent to the city of the metropolitan class;

23 (B) If the tax district is in a city other than a city of the
24 metropolitan class or in a village:

25 (I) Thirty-one and one-half of one percent to the county;

26 (II) Forty-eight percent to the local school system or school
27 district; and

28 (III) Twenty and one-half of one percent to the city or village; and

29 (C) If the tax district is not described in subdivision (c)(iv)(A)
30 or (B) of this subsection:

31 (I) Fifty-two percent to the county; and

1 (II) Forty-eight percent to the local school system or school
2 district.

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

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

8 (4) This subsection applies beginning in October 2028. On or before
9 the twentieth day of each January, April, July, and October, the
10 department shall:

11 (a) Calculate the motor vehicle tax supplement that shall be
12 allocated to each local school system or school district from the General
13 Fund. Such supplement shall be equal to forty and eight-tenths of one
14 percent of the motor vehicle tax allocated to such local school system or
15 school district pursuant to this section for the preceding three months;
16 and

17 (b) Provide a report to the State Treasurer. Each such report shall
18 indicate the amount of the motor vehicle tax supplement to be allocated
19 to each local school system or school district that is calculated under
20 this subsection.

21 (5) Within five business days after receiving a report under
22 subdivision (4)(b) of this section, the State Treasurer shall allocate
23 the motor vehicle tax supplements indicated in the report to each local
24 school system or school district. Such allocation shall be made from the
25 General Fund.

26 (6) Beginning with fiscal year 2028-29, it is the intent of the
27 Legislature to appropriate each fiscal year from the General Fund an
28 amount as state aid sufficient to pay the motor vehicle tax supplements
29 calculated under this section.

30 **Sec. 7.** Section 60-3,187, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 60-3,187 (1) The motor vehicle tax schedules that are set out in
2 this section apply to motor vehicles that are purchased prior to July 1,
3 2028.

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

7 YEAR	FRACTION
8 First	1.00
9 Second	0.90
10 Third	0.80
11 Fourth	0.70
12 Fifth	0.60
13 Sixth	0.51
14 Seventh	0.42
15 Eighth	0.33
16 Ninth	0.24
17 Tenth and Eleventh	0.15
18 Twelfth and Thirteenth	0.07
19 Fourteenth and older	0.00

20 (3) The base tax shall be:

21 (a) Automobiles, autocycles, and motorcycles – An amount determined
22 using the following table:

23 Value when new	Base tax
24 Up to \$3,999	\$ 25
25 \$4,000 to \$5,999	35
26 \$6,000 to \$7,999	45
27 \$8,000 to \$9,999	60
28 \$10,000 to \$11,999	100
29 \$12,000 to \$13,999	140

1	\$14,000 to \$15,999	180
2	\$16,000 to \$17,999	220
3	\$18,000 to \$19,999	260
4	\$20,000 to \$21,999	300
5	\$22,000 to \$23,999	340
6	\$24,000 to \$25,999	380
7	\$26,000 to \$27,999	420
8	\$28,000 to \$29,999	460
9	\$30,000 to \$31,999	500
10	\$32,000 to \$33,999	540
11	\$34,000 to \$35,999	580
12	\$36,000 to \$37,999	620
13	\$38,000 to \$39,999	660
14	\$40,000 to \$41,999	700
15	\$42,000 to \$43,999	740
16	\$44,000 to \$45,999	780
17	\$46,000 to \$47,999	820
18	\$48,000 to \$49,999	860
19	\$50,000 to \$51,999	900
20	\$52,000 to \$53,999	940
21	\$54,000 to \$55,999	980
22	\$56,000 to \$57,999	1,020
23	\$58,000 to \$59,999	1,060
24	\$60,000 to \$61,999	1,100
25	\$62,000 to \$63,999	1,140
26	\$64,000 to \$65,999	1,180
27	\$66,000 to \$67,999	1,220
28	\$68,000 to \$69,999	1,260
29	\$70,000 to \$71,999	1,300

1	\$72,000 to \$73,999	1,340
2	\$74,000 to \$75,999	1,380
3	\$76,000 to \$77,999	1,420
4	\$78,000 to \$79,999	1,460
5	\$80,000 to \$81,999	1,500
6	\$82,000 to \$83,999	1,540
7	\$84,000 to \$85,999	1,580
8	\$86,000 to \$87,999	1,620
9	\$88,000 to \$89,999	1,660
10	\$90,000 to \$91,999	1,700
11	\$92,000 to \$93,999	1,740
12	\$94,000 to \$95,999	1,780
13	\$96,000 to \$97,999	1,820
14	\$98,000 to \$99,999	1,860
15	\$100,000 and over	1,900
16	(b) Assembled automobiles – \$60	
17	(c) Assembled motorcycles other than autocycles – \$25	
18	(d) Cabin trailers, up to one thousand pounds – \$10	
19	(e) Cabin trailers, one thousand pounds and over and less than two	
20	thousand pounds – \$25	
21	(f) Cabin trailers, two thousand pounds and over – \$40	
22	(g) Recreational vehicles, less than eight thousand pounds – \$160	
23	(h) Recreational vehicles, eight thousand pounds and over and less	
24	than twelve thousand pounds – \$410	
25	(i) Recreational vehicles, twelve thousand pounds and over – \$860	
26	(j) Assembled recreational vehicles and buses shall follow the	
27	schedules for body type and registered weight	
28	(k) Trucks – Over seven tons and less than ten tons – \$360	
29	(l) Trucks – Ten tons and over and less than thirteen tons – \$560	
30	(m) Trucks – Thirteen tons and over and less than sixteen tons –	

1 \$760

2 (n) Trucks – Sixteen tons and over and less than twenty-five tons –

3 \$960

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

5 (p) Buses – \$360

6 (q) Trailers other than semitrailers – \$10

7 (r) Semitrailers – \$110

8 (s) Former military vehicles – \$50

9 (t) Minitrucks – \$50

10 (u) Low-speed vehicles – \$50

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

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

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

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

25 (8) When a motor vehicle is registered that ~~which~~ is required to
26 have a title branded as previously salvaged ~~previous salvage~~ pursuant to
27 section 60-174, the motor vehicle tax shall be reduced by twenty-five
28 percent.

29 **Sec. 8.** (1) The motor vehicle tax schedules that are set out in
30 this section apply to motor vehicles that are purchased on or after July
31 1, 2028.

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

4	<u>YEAR</u>	<u>FRACTION</u>
5	<u>First</u>	<u>1.00</u>
6	<u>Second</u>	<u>0.80</u>
7	<u>Third</u>	<u>0.65</u>
8	<u>Fourth</u>	<u>0.55</u>
9	<u>Fifth</u>	<u>0.48</u>
10	<u>Sixth</u>	<u>0.41</u>
11	<u>Seventh</u>	<u>0.35</u>
12	<u>Eighth</u>	<u>0.29</u>
13	<u>Ninth</u>	<u>0.23</u>
14	<u>Tenth</u>	<u>0.14</u>
15	<u>Eleventh</u>	<u>0.10</u>
16	<u>Twelfth</u>	<u>0.06</u>
17	<u>Thirteenth</u>	<u>0.04</u>
18	<u>Fourteenth and older</u>	<u>0.02</u>

19 (3) The base tax shall be:

20 (a) Automobiles, autcycles, and motorcycles – An amount determined
21 using the following table:

22	<u>Value when new</u>	<u>Base tax in dollars</u>
23	<u>Up to \$3,999</u>	<u>25</u>
24	<u>\$4,000 to \$5,999</u>	<u>35</u>
25	<u>\$6,000 to \$7,999</u>	<u>45</u>
26	<u>\$8,000 to \$9,999</u>	<u>60</u>
27	<u>\$10,000 to \$11,999</u>	<u>100</u>
28	<u>\$12,000 to \$13,999</u>	<u>140</u>
29	<u>\$14,000 to \$15,999</u>	<u>180</u>

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

1	<u>\$74,000 to \$75,999</u>	<u>1,380</u>
2	<u>\$76,000 to \$77,999</u>	<u>1,420</u>
3	<u>\$78,000 to \$79,999</u>	<u>1,460</u>
4	<u>\$80,000 to \$81,999</u>	<u>1,500</u>
5	<u>\$82,000 to \$83,999</u>	<u>1,540</u>
6	<u>\$84,000 to \$85,999</u>	<u>1,580</u>
7	<u>\$86,000 to \$87,999</u>	<u>1,620</u>
8	<u>\$88,000 to \$89,999</u>	<u>1,660</u>
9	<u>\$90,000 to \$91,999</u>	<u>1,700</u>
10	<u>\$92,000 to \$93,999</u>	<u>1,740</u>
11	<u>\$94,000 to \$95,999</u>	<u>1,780</u>
12	<u>\$96,000 to \$97,999</u>	<u>1,820</u>
13	<u>\$98,000 to \$99,999</u>	<u>1,860</u>
14	<u>\$100,000 to \$101,999</u>	<u>1,900</u>
15	<u>\$102,000 to \$103,999</u>	<u>1,940</u>
16	<u>\$104,000 to \$105,999</u>	<u>1,980</u>
17	<u>\$106,000 to \$107,999</u>	<u>2,020</u>
18	<u>\$108,000 to \$109,999</u>	<u>2,060</u>
19	<u>\$110,000 to \$111,999</u>	<u>2,100</u>
20	<u>\$112,000 to \$113,999</u>	<u>2,140</u>
21	<u>\$114,000 to \$115,999</u>	<u>2,180</u>
22	<u>\$116,000 to \$117,999</u>	<u>2,220</u>
23	<u>\$118,000 to \$119,999</u>	<u>2,260</u>
24	<u>\$120,000 to \$121,999</u>	<u>2,300</u>
25	<u>\$122,000 to \$123,999</u>	<u>2,340</u>
26	<u>\$124,000 to \$125,999</u>	<u>2,380</u>
27	<u>\$126,000 to \$127,999</u>	<u>2,420</u>
28	<u>\$128,000 to \$129,999</u>	<u>2,460</u>
29	<u>\$130,000 to \$131,999</u>	<u>2,500</u>

1	<u>\$132,000 to \$133,999</u>	2,540
2	<u>\$134,000 to \$135,999</u>	2,580
3	<u>\$136,000 to \$137,999</u>	2,620
4	<u>\$138,000 to \$139,999</u>	2,660
5	<u>\$140,000 to \$141,999</u>	2,700
6	<u>\$142,000 to \$143,999</u>	2,740
7	<u>\$144,000 to \$145,999</u>	2,780
8	<u>\$146,000 to \$147,999</u>	2,820
9	<u>\$148,000 to \$149,999</u>	2,860
10	<u>\$150,000 to \$151,999</u>	2,900
11	<u>\$152,000 to \$153,999</u>	2,940
12	<u>\$154,000 to \$155,999</u>	2,980
13	<u>\$156,000 to \$157,999</u>	3,020
14	<u>\$158,000 to \$159,999</u>	3,060
15	<u>\$160,000 to \$161,999</u>	3,100
16	<u>\$162,000 to \$163,999</u>	3,140
17	<u>\$164,000 to \$165,999</u>	3,180
18	<u>\$166,000 to \$167,999</u>	3,220
19	<u>\$168,000 to \$169,999</u>	3,260
20	<u>\$170,000 to \$171,999</u>	3,300
21	<u>\$172,000 to \$173,999</u>	3,340
22	<u>\$174,000 to \$175,999</u>	3,380
23	<u>\$176,000 to \$177,999</u>	3,420
24	<u>\$178,000 to \$179,999</u>	3,460
25	<u>\$180,000 to \$181,999</u>	3,500
26	<u>\$182,000 to \$183,999</u>	3,540
27	<u>\$184,000 to \$185,999</u>	3,580
28	<u>\$186,000 to \$187,999</u>	3,620
29	<u>\$188,000 to \$189,999</u>	3,660

1	<u>\$190,000 to \$191,999</u>	<u>3,700</u>
2	<u>\$192,000 to \$193,999</u>	<u>3,740</u>
3	<u>\$194,000 to \$195,999</u>	<u>3,780</u>
4	<u>\$196,000 to \$197,999</u>	<u>3,820</u>
5	<u>\$198,000 to \$199,999</u>	<u>3,860</u>
6	<u>\$200,000 and over</u>	<u>3,900</u>
7	<u>(b) Assembled automobiles – \$60</u>	
8	<u>(c) Assembled motorcycles other than autocycles – \$25</u>	
9	<u>(d) Cabin trailers, up to one thousand pounds – \$10</u>	
10	<u>(e) Cabin trailers, one thousand pounds and over and less than two</u>	
11	<u>thousand pounds – \$25</u>	
12	<u>(f) Cabin trailers, two thousand pounds and over – \$40</u>	
13	<u>(g) Recreational vehicles, less than eight thousand pounds – \$160</u>	
14	<u>(h) Recreational vehicles, eight thousand pounds and over and less</u>	
15	<u>than twelve thousand pounds – \$410</u>	
16	<u>(i) Recreational vehicles, twelve thousand pounds and over – \$860</u>	
17	<u>(j) Assembled recreational vehicles and buses shall follow the</u>	
18	<u>schedules for body type and registered weight</u>	
19	<u>(k) Trucks – Over seven tons and less than ten tons – \$360</u>	
20	<u>(l) Trucks – Ten tons and over and less than thirteen tons – \$560</u>	
21	<u>(m) Trucks – Thirteen tons and over and less than sixteen tons –</u>	
22	<u>\$760</u>	
23	<u>(n) Trucks – Sixteen tons and over and less than twenty-five tons –</u>	
24	<u>\$960</u>	
25	<u>(o) Trucks – Twenty-five tons and over – \$1,160</u>	
26	<u>(p) Buses – \$360</u>	
27	<u>(q) Trailers other than semitrailers – \$10</u>	
28	<u>(r) Semitrailers – \$110</u>	
29	<u>(s) Former military vehicles – \$50</u>	
30	<u>(t) Minitrucks – \$50</u>	

1 (u) Low-speed vehicles – \$50

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

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

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

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

16 (8) When a motor vehicle is registered that is required to have a
17 title branded as previously salvaged pursuant to section 60-174, the
18 motor vehicle tax shall be reduced by twenty-five percent.

19 **Sec. 9.** Section 60-3,188, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 60-3,188 (1) The department shall determine motor vehicle
22 manufacturers' suggested retail prices, gross vehicle weight ratings, and
23 vehicle identification numbers using appropriate commercially available
24 electronic information on a system designated by the department.

25 (2) For purposes of section 60-3,187 and section 8 of this act, the
26 department shall determine the value when new of automobiles and
27 determine the gross vehicle weight ratings of motor vehicles over seven
28 tons. The department shall make a determination for such makes and models
29 of automobiles and motor vehicles already manufactured or being
30 manufactured and shall, as new makes and models of such automobiles and
31 motor vehicles become available to Nebraska residents, continue to make

1 such determinations. The value when new is the manufacturer's suggested
2 retail price for such new automobile or motor vehicle of that year using
3 the manufacturer's body type and model with standard equipment and not
4 including transportation or delivery cost.

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

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

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

23 **Sec. 10.** Section 60-3,190, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 60-3,190 (1) A motor vehicle fee is imposed on all motor vehicles
26 registered for operation in this state. An owner of a motor vehicle which
27 is exempt from the imposition of a motor vehicle tax pursuant to section
28 60-3,185 shall also be exempt from the imposition of the motor vehicle
29 fee imposed pursuant to this section.

30 (2) The department shall annually determine the motor vehicle fee on
31 each motor vehicle registered pursuant to this section and shall cause a

1 notice of the amount to be delivered to the registrant. The notice shall
2 be combined with the notice of the motor vehicle tax required by section
3 60-3,186.

4 (3)(a) This subsection applies to vehicles that are purchased prior
5 to July 1, 2028.

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

13 YEAR	FRACTION
14 First through fifth	1.00
15 Sixth through tenth	.70
16 Eleventh and over	.35

17 (c) (4) The base fee shall be:

18 (i) (a) Automobiles, with a value when new of less than \$20,000, and
19 assembled, reconstructed-designated, and replica-designated automobiles –
20 \$5

21 (ii) (b) Automobiles, with a value when new of \$20,000 through
22 \$39,999 – \$20

23 (iii) (c) Automobiles, with a value when new of \$40,000 or more –
24 \$30

25 (iv) (d) Motorcycles and autocycles – \$10

26 (v) (e) Recreational vehicles and cabin trailers – \$10

27 (vi) (f) Trucks over seven tons and buses – \$30

28 (vii) (g) Trailers other than semitrailers – \$10

29 (viii) (h) Semitrailers – \$30

30 (ix) (i) Former military vehicles – \$10

1 (x) (j) Minitrucks – \$10

2 (xi) (k) Low-speed vehicles – \$10.

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

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

8 (4) This subsection applies to vehicles that are purchased on or
9 after July 1, 2028. The motor vehicle fee schedule is set out in this
10 subsection:

11 (a) Automobiles, with a value when new of less than \$20,000, and
12 assembled, reconstructed-designated, and replica-designated automobiles –
13 \$11

14 (b) Automobiles, with a value when new of \$20,000 through \$39,999 –
15 \$22

16 (c) Automobiles, with a value when new of \$40,000 or more – \$33

17 (d) Motorcycles and autocycles – \$11

18 (e) Recreational vehicles and cabin trailers – \$33

19 (f) Trucks over seven tons and buses – \$33

20 (g) Trailers other than semitrailers – \$11

21 (h) Semitrailers – \$33

22 (i) Former military vehicles – \$11

23 (j) Minitrucks – \$11

24 (k) Low-speed vehicles – \$11.

25 (5) ~~The motor vehicle tax, motor vehicle fee, and registration fee~~
26 ~~shall be paid to the county treasurer prior to the registration of the~~
27 ~~motor vehicle for the following registration period. After retaining one~~
28 ~~percent of the motor vehicle fee collected for costs, the remaining~~
29 ~~proceeds shall be remitted to the State Treasurer for credit to the Motor~~
30 ~~Vehicle Fee Fund. The State Treasurer shall return funds from the Motor~~
31 ~~Vehicle Fee Fund remitted by a county treasurer which are needed for~~

1 ~~refunds or credits authorized by law.~~

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

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

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

17 ~~(5) (7) For purposes of subdivisions (4)(a), (b), (c), and (f) of~~
18 ~~this section: 7~~

19 ~~(a) Automobiles automobiles or trucks includes all trucks and~~
20 ~~combinations of trucks or truck-tractors, except those trucks, trailers,~~
21 ~~or semitrailers registered under section 60-3,198, and the fee is based~~
22 ~~on the gross vehicle weight rating as reported by the manufacturer; and -~~

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

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

28 ~~(b) (10) Assembled vehicles other than assembled, reconstructed-~~
29 ~~designated, or replica-designated automobiles shall follow the schedules~~
30 ~~for the motor vehicle body type.~~

31 **Sec. 11.** (1) The motor vehicle tax, motor vehicle fee, and

1 registration fee shall be paid to the county treasurer prior to the
2 registration of a motor vehicle for the registration period.

3 (2) Such county treasurer shall retain one percent of the motor
4 vehicle fee collected and remit the remaining proceeds to the State
5 Treasurer for credit to the Motor Vehicle Fee Fund.

6 (3) The State Treasurer shall return funds from the Motor Vehicle
7 Fee Fund remitted by a county treasurer that are needed for refunds or
8 credits authorized by law.

9 **Sec. 12.** (1) The Motor Vehicle Fee Fund is created and shall be
10 administered by the State Treasurer. The fund shall consist of motor
11 vehicle fees and registration fees that were collected under the Motor
12 Vehicle Registration Act.

13 (2)(a) This subdivision (a) applies to fees collected prior to July
14 1, 2028. On or before the last day of each calendar quarter, the State
15 Treasurer shall distribute all money in the Motor Vehicle Fee Fund. Such
16 distribution shall be as follows in amounts in the same proportion as the
17 most recent allocation received by the county or municipality from the
18 Highway Allocation Fund:

- 19 (i) Fifty percent to the county treasurer of each county; and
20 (ii) Fifty percent to the treasurer of each municipality.

21 (b) This subdivision (b) applies to fees collected on or after July
22 1, 2028. On or before the last day of each calendar quarter, the State
23 Treasurer shall distribute all money in the Motor Vehicle Fee Fund. Such
24 distribution shall be as follows in amounts in the same proportion as the
25 most recent allocation received by the county or municipality from the
26 Highway Allocation Fund:

- 27 (i) Seventy-two percent to the county treasurer of each county; and
28 (ii) Twenty-eight percent to the treasurer of each municipality.

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

31 (4) All receipts by counties and municipalities from the Motor

1 Vehicle Fee Fund shall be used for road, bridge, and street purposes.

2 (5) Any money in the fund available for investment shall be invested
3 by the state investment officer pursuant to the Nebraska Capital
4 Expansion Act and the Nebraska State Funds Investment Act.

5 **Sec. 13.** Section 79-1018.01, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 79-1018.01 Except as otherwise provided in this section, local
8 system formula resources include other actual receipts available for the
9 funding of general fund operating expenditures as determined by the
10 department for the second school fiscal year immediately preceding the
11 school fiscal year in which aid is to be paid. Other actual receipts
12 include:

13 (1) Public power district sales tax revenue;

14 (2) Fines, penalties, and license money distributed in accordance
15 with Article VII, section 5, of the Constitution of Nebraska and license
16 fees;

17 (3) Tuition receipts from individuals, other districts, or any other
18 source except receipts derived from adult education, receipts derived
19 from summer school tuition, receipts derived from early childhood
20 education tuition, tuition receipts from converted contracts beginning
21 with the calculation of state aid to be distributed in school fiscal year
22 2011-12, and receipts from educational entities as defined in section
23 79-1201.01 for providing distance education courses through the
24 Educational Service Unit Coordinating Council to such educational
25 entities;

26 (4) Transportation receipts;

27 (5) Interest on investments;

28 (6) Other miscellaneous noncategorical local receipts, not including
29 receipts from private foundations, individuals, associations, or
30 charitable organizations;

31 (7) Special education receipts;

1 (8) Special education receipts and non-special-education receipts
2 from the state for wards of the court and wards of the state;

3 (9) All receipts from the temporary school fund. Receipts from the
4 temporary school fund shall only include (a) receipts pursuant to section
5 79-1035 and (b) the receipt of funds pursuant to section 79-1036 for
6 property leased for a public purpose as set forth in subdivision (1)(a)
7 of section 77-202;

8 (10) Motor vehicle tax receipts and motor vehicle tax supplement
9 receipts under section 60-3,186 ~~received~~;

10 (11) Pro rata motor vehicle license fee receipts;

11 (12) Other miscellaneous state receipts excluding revenue from the
12 textbook loan program authorized by section 79-734;

13 (13) Impact aid entitlements for the school fiscal year which have
14 actually been received by the district to the extent allowed by federal
15 law;

16 (14) All other noncategorical federal receipts;

17 (15) Receipts under the federal Medicare Catastrophic Coverage Act
18 of 1988, as such act existed on January 1, 2014, as authorized pursuant
19 to sections 43-2510 and 43-2511 for services to school-age children,
20 excluding amounts designated as reimbursement for costs associated with
21 the implementation and administration of the billing system pursuant to
22 section 43-2511;

23 (16) Receipts for accelerated or differentiated curriculum programs
24 pursuant to sections 79-1106 to 79-1108.03; and

25 (17) Revenue received from the nameplate capacity tax distributed
26 pursuant to section 77-6204.

27 **Sec. 14.** Original sections 60-3,184, 60-3,186, 60-3,187, 60-3,188,
28 60-3,190, and 79-1018.01, Reissue Revised Statutes of Nebraska, and
29 sections 13-518, 13-3402, and 60-301, Revised Statutes Supplement, 2025,
30 are repealed.