

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1104**

Introduced by Dover, 19.

Read first time January 16, 2026

Committee:

1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to  
2 amend sections 60-362 and 60-3,164, Reissue Revised Statutes of  
3 Nebraska; to provide powers and duties to the Department of Motor  
4 Vehicles and the Department of Revenue; to provide for a  
5 determination that a resident owner is avoiding certain taxes and  
6 fees; to provide for a determination that a motor vehicle or trailer  
7 has been kept for more than thirty days in this state and has situs  
8 in this state; to harmonize provisions; and to repeal the original  
9 sections.  
10 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** Section 60-362, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3       60-362 (1) Unless otherwise expressly provided, no motor vehicle  
4 shall be operated or parked and no trailer shall be towed or parked on  
5 the highways of this state unless the motor vehicle or trailer is  
6 registered in accordance with the Motor Vehicle Registration Act. There  
7 shall be a rebuttable presumption that any motor vehicle or trailer  
8 stored and kept more than thirty days in the state is being operated,  
9 parked, or towed on the highways of this state, and such motor vehicle or  
10 trailer shall be registered in accordance with the act, from the date of  
11 title of the motor vehicle or trailer or, if no transfer in ownership of  
12 the motor vehicle or trailer has occurred, from the expiration of the  
13 last registration period for which the motor vehicle or trailer was  
14 registered. No motor vehicle or trailer shall be eligible for initial  
15 registration in this state, except a motor vehicle or trailer registered  
16 or eligible to be registered as part of a fleet of apportionable vehicles  
17 under section 60-3,198, unless the Motor Vehicle Certificate of Title Act  
18 has been complied with insofar as the motor vehicle or trailer is  
19 concerned.

20       (2) The Department of Motor Vehicles or the Department of Revenue  
21 may make a determination that a resident owner of a motor vehicle or  
22 trailer is avoiding any motor vehicle tax, motor vehicle fee,  
23 registration fee, or sales or use tax. Such determination may be made  
24 based on any of the following factors:

25       (a) The resident owner does not own property in another state where  
26 the motor vehicle or trailer has been registered;

27       (b) The resident owner does not maintain a physical location in  
28 another state where the motor vehicle or trailer has been registered; or

29       (c) The resident owner has not filed a state income tax return in  
30 another state where the motor vehicle or trailer has been registered.

31       (3) The Department of Motor Vehicles or the Department of Revenue

1 may make a determination that a motor vehicle or trailer has been kept  
2 for more than thirty days in this state and has situs in this state. Such  
3 determination may be made based on any of the following factors:

4 (a) A Nebraska resident was the initial purchaser of the motor  
5 vehicle or trailer;

6 (b) A Nebraska resident operated or stored the motor vehicle or  
7 trailer in this state for any period of time;

8 (c) A Nebraska resident is a member, partner, or shareholder of or  
9 is otherwise affiliated with a limited liability company, partnership,  
10 corporation, or other business entity that is purported to own the motor  
11 vehicle or trailer;

12 (d) A Nebraska resident is covered under an insurance policy for the  
13 motor vehicle or trailer; or

14 (e) Any evidence that the motor vehicle or trailer has been kept for  
15 more than thirty days in this state and has situs in this state.

16 (4) If the Department of Motor Vehicles or the Department of Revenue  
17 makes the determinations described in subsections (2) and (3) of this  
18 section, there is a rebuttable presumption that:

19 (a) The Nebraska resident is the actual owner of the motor vehicle  
20 or trailer;

21 (b) The Nebraska resident is required to register the motor vehicle  
22 or trailer in this state and is liable for all motor vehicle taxes, motor  
23 vehicle fees, and registration fees that are required under the Motor  
24 Vehicle Registration Act; and

25 (c) The purchase of the motor vehicle or trailer is subject to sales  
26 or use tax under section 77-2703.

27 (5) If determinations are made under subsections (2) and (3) of this  
28 section, the Department of Motor Vehicles or the Department of Revenue  
29 shall notify the Nebraska resident who is presumed to be the owner of the  
30 motor vehicle or trailer that such resident is required to register the  
31 motor vehicle or trailer in this state, pay any applicable taxes and fees

1 for proper registration of the motor vehicle and trailer under the Motor  
2 Vehicle Registration Act, and pay any applicable sales or use tax due on  
3 the purchase under the Nebraska Revenue Act of 1967 no later than thirty  
4 days after the notice is delivered to such resident.

5 (6) If the Department of Motor Vehicles makes the determinations  
6 under subsections (2) and (3) of this section, the Nebraska resident who  
7 is presumed to be the owner of the motor vehicle or trailer may accept  
8 such determinations and pay the taxes and fees provided in the notice, or  
9 he or she may dispute the determinations and appeal the matter. Such  
10 appeal shall be filed with the Director of Motor Vehicles within thirty  
11 days after the notice was delivered to the resident or the determinations  
12 will be final. The director shall appoint a hearing officer who shall  
13 hear the appeal and issue a written decision. Such appeal shall be in  
14 accordance with the Administrative Procedure Act. Following the final  
15 determination of the appeal in favor of the Department of Motor Vehicles  
16 or if no further appeal is filed, the resident shall owe the taxes and  
17 fees determined to be due, together with any reasonable costs for the  
18 appeal assessed against the owner.

19 (7) If the Department of Revenue makes the determinations under  
20 subsections (2) and (3) of this section, the Nebraska resident who is  
21 presumed to be the owner of the motor vehicle or trailer may appeal the  
22 determination made by the Department of Revenue, and such appeal shall be  
23 in accordance with section 77-2709.

24 (8) If the Nebraska resident who is presumed to be the owner of the  
25 motor vehicle or trailer does not pay the motor vehicle taxes, motor  
26 vehicle fees, registration fees, or sales or use tax required to be paid  
27 under this section, such resident shall be assessed a late fee of fifty  
28 percent of the unpaid taxes and fees. Such late fee shall be remitted to  
29 the State Treasurer for credit to the Highway Trust Fund.

30 (9) In addition to any penalty that is provided under this section,  
31 a violation of this section is subject to the penalty provided under

1 sections 60-3,164 and 60-3,170.

2       **Sec. 2.** Section 60-3,164, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4       60-3,164 (1) Any person who operates or parks a motor vehicle or who  
5 tows or parks a trailer on any highway, which motor vehicle or trailer  
6 has not been registered as required by section 60-362, shall be subject  
7 to the penalty provided in sections 60-362 and section 60-3,170.

8       (2) A person who parks a motor vehicle or tows a trailer on any  
9 highway, which motor vehicle or trailer has been properly registered in  
10 this state but such registration has expired, shall not be in violation  
11 of this section or section 60-362 or subject to the penalty provided in  
12 sections 60-362 and section 60-3,170, unless thirty days have passed from  
13 the expiration of the prior registration.

14       **Sec. 3.** Original sections 60-362 and 60-3,164, Reissue Revised  
15 Statutes of Nebraska, are repealed.