

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 547

Introduced by Rountree, 3.

Read first time January 22, 2025

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 60-3,185, 77-202.23, and 77-202.24, Reissue Revised Statutes of
3 Nebraska; to change a motor vehicle tax exemption and a property tax
4 exemption relating to certain disabled veterans; to harmonize
5 provisions; to provide an operative date; and to repeal the original
6 sections.

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

1 **Section 1.** Section 60-3,185, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 60-3,185 A motor vehicle tax is imposed on motor vehicles registered
4 for operation upon the highways of this state, except:

5 (1) Motor vehicles exempt from the registration fee in section
6 60-3,160;

7 (2) One motor vehicle owned and used for his or her personal
8 transportation by a disabled veteran or blind veteran of the United
9 States Armed Forces as defined in section 77-202.23 whose disability or
10 blindness is recognized by the United States Department of Veterans
11 Affairs and who was discharged or otherwise separated with a
12 characterization of honorable if an application for the exemption has
13 been approved under subsection (1) of section 60-3,189;

14 (3) Motor vehicles owned by Indians who are members of an Indian
15 tribe;

16 (4) Motor vehicles owned by a member of the United States Armed
17 Forces serving in this state in compliance with military or naval orders
18 or his or her spouse if such servicemember or spouse is a resident of a
19 state other than Nebraska;

20 (5) Motor vehicles owned by the state and its governmental
21 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
22 section 77-202;

23 (6) Motor vehicles owned and used exclusively by an organization or
24 society qualified for a tax exemption provided in subdivision (1)(c) or
25 (d) of section 77-202 if an application for the exemption provided in
26 this subdivision has been approved under subsection (2) of section
27 60-3,189; and

28 (7) Trucks, trailers, or combinations thereof registered under
29 section 60-3,198.

30 **Sec. 2.** Section 77-202.23, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 77-202.23 As used in sections 77-202.23 and 77-202.24, unless the
2 context otherwise requires:

3 (1) Disabled veteran has the same meaning as in 5 U.S.C. 2108, as
4 ~~such section existed on January 1, 2025~~ ~~person shall mean a veteran who~~
5 ~~has lost the use of or has undergone amputation of two or more~~
6 ~~extremities or has undergone amputation of one or more extremities and~~
7 ~~has lost the use of one or more extremities; and~~

8 (2) Blind veteran means ~~shall mean~~ a veteran whose sight is so
9 defective as to seriously limit such veteran's ~~his~~ ability to engage in
10 the ordinary vocations and activities of life.

11 **Sec. 3.** Section 77-202.24, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-202.24 A mobile home shall be exempt from taxation if it is owned
14 and occupied by a disabled veteran or blind veteran of the United States
15 Armed Forces whose disability or blindness is recognized by the United
16 States Department of Veterans Affairs as service connected and who was
17 discharged or otherwise separated with a characterization of honorable or
18 general (under honorable conditions).

19 **Sec. 4.** This act becomes operative on January 1, 2026.

20 **Sec. 5.** Original sections 60-3,185, 77-202.23, and 77-202.24,
21 Reissue Revised Statutes of Nebraska, are repealed.