

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 756

Introduced by Wordekemper, 15.

Read first time January 07, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 60-3,189, Reissue Revised Statutes of Nebraska, and sections
3 60-3,185 and 77-202.24, Revised Statutes Supplement, 2025; to change
4 a motor vehicle tax exemption and a property tax exemption relating
5 to certain disabled veterans; to harmonize provisions; to provide an
6 operative date; and to repeal the original sections.

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

1 **Section 1.** Section 60-3,185, Revised Statutes Supplement, 2025, is
2 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:

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

15 (b) A surviving spouse of a disabled veteran or blind veteran if:

16 (i) Such veteran would have qualified for the exemption under
17 subdivision (2)(a) of this section at the time of death of such veteran;
18 and

19 (ii) Such surviving spouse has not remarried;

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

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

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

29 (6) Motor vehicles owned and used exclusively by an organization or
30 society qualified for a tax exemption provided in subdivision (1)(c) or
31 (d) of section 77-202 if an application for the exemption provided in

1 this subdivision has been approved under subsection (2) of section
2 60-3,189; and

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

5 **Sec. 2.** Section 60-3,189, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 60-3,189 (1) A person veteran of the United States Armed Forces who
8 qualifies for an exemption from the motor vehicle tax under subdivision
9 (2) of section 60-3,185 shall apply for the exemption to the county
10 treasurer not more than fifteen days before and not later than thirty
11 days after the registration date for the motor vehicle. A renewal
12 application shall be made annually not sooner than the first day of the
13 last month of the registration period or later than the last day of the
14 registration period. The county treasurer shall approve or deny the
15 application and notify the applicant of his or her decision within twenty
16 days after the filing of the application. An applicant may appeal the
17 denial of an application to the county board of equalization within
18 twenty days after the date the notice was mailed.

19 (2) An organization which qualifies for an exemption from the motor
20 vehicle tax under subdivision (6) of section 60-3,185 shall apply for the
21 exemption to the county treasurer not more than fifteen days before and
22 not later than thirty days after the registration date for the motor
23 vehicle. For a newly acquired motor vehicle, an application for exemption
24 must be made within thirty days after the purchase date. A renewal
25 application shall be made annually not sooner than the first day of the
26 last month of the registration period or later than the last day of the
27 registration period. The county treasurer shall examine the application
28 and recommend either exempt or nonexempt status to the county board of
29 equalization within twenty days after receipt of the application. The
30 county board of equalization, after a hearing on ten days' notice to the
31 applicant and after considering the recommendation of the county

1 treasurer and any other information it may obtain, shall approve or deny
2 the exemption on the basis of law and of rules and regulations adopted
3 and promulgated by the Tax Commissioner within thirty days after the
4 hearing. The county board of equalization shall mail or deliver its final
5 decision to the applicant and the county treasurer within seven days
6 after the date of decision. The decision of the county board of
7 equalization may be appealed to the Tax Equalization and Review
8 Commission in accordance with the Tax Equalization and Review Commission
9 Act within thirty days after the final decision.

10 **Sec. 3.** Section 77-202.24, Revised Statutes Supplement, 2025, is
11 amended to read:

12 77-202.24 A mobile home shall be exempt from taxation if it is owned
13 and occupied by:

14 (1) A disabled veteran or blind veteran of the United States Armed
15 Forces whose disability or blindness is recognized by the United States
16 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); or -

19 (2) A surviving spouse of a disabled veteran or blind veteran if:

20 (a) Such veteran would have qualified for the exemption under
21 subdivision (1) of this section at the time of death of such veteran; and
22 (b) Such surviving spouse has not remarried;

23 **Sec. 4.** This act becomes operative on January 1, 2027.

24 **Sec. 5.** Original section 60-3,189, Reissue Revised Statutes of
25 Nebraska, and sections 60-3,185 and 77-202.24, Revised Statutes
26 Supplement, 2025, are repealed.