

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB1104

Chairperson: Senator Mike Moser

Committee: Transportation and Telecommunications

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The purpose of Legislative Bill 1104 is to promote fairness and uniform compliance within Nebraska's motor vehicle registration and taxation system. The bill is brought forward in response to concerns that some Nebraska residents live in Nebraska but register their vehicles in other states to avoid Nebraska motor vehicle taxes and fees. This practice shifts the tax burden onto law-abiding residents and undermines the integrity of the state's registration system.

LB 1104 clarifies the authority of the Department of Motor Vehicles and the Department of Revenue to determine when a vehicle has situs in Nebraska and when a resident owner is avoiding required registration, taxes, or fees. The bill does not change existing tax rates, but it establishes clear enforcement tools, including a late fee, to address noncompliance. These provisions ensure that Nebraska's motor vehicle registration and taxation laws are enforced uniformly and that all residents pay their fair share.

Principal Introducer: _____

Senator Robert Dover