

LEGISLATIVE BILL 1218

Approved by the Governor April 3, 1996

Introduced by Kristensen, 37; Avery, 3, at the request of the Governor

AN ACT relating to motor carriers; to amend sections 60-305.11, 60-305.12, 60-305.15, 60-305.16, 66-1401, 66-1402, 66-1404, 66-1405, 66-1407 to 66-1413, 66-1415, 75-351, 75-355, and 75-368, Reissue Revised Statutes of Nebraska, sections 60-106, 60-1303, 60-1306, 66-4,114, 66-738, 66-1403, 75-110, 75-349, 75-350, 75-352 to 75-354, and 75-369.03, Revised Statutes Supplement, 1994, and sections 60-115, 60-305.09, 60-305.14, 66-491, 66-712, 66-727, 66-1414, 75-114 to 75-116, 75-156, 75-301, 75-302, 75-303, 75-305, 75-306, 75-307.03, 75-309.01, 75-311, 75-348, 75-358, 75-366, 75-370, 75-371, and 77-2703, Revised Statutes Supplement, 1995; to create the Division of Motor Carrier Services of the Department of Motor Vehicles; to transfer certain powers and duties of the Department of Revenue and the Public Service Commission to the division; to create an advisory council; to provide powers and duties; to rename the Interstate Motor Carriers Base State Fuel Tax Compact Act; to create and eliminate funds; to change enforcement provisions and provisions relating to household goods movers; to harmonize provisions; to provide duties for the Revisor of Statutes; to provide operative dates; to repeal the original sections; and to declare an emergency.

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

Section 1. The Division of Motor Carrier Services is established within the Department of Motor Vehicles. The Director of Motor Vehicles shall appoint the Administrator of Motor Carrier Services. The administrator shall administer the affairs of the division.

Sec. 2. The Division of Motor Carrier Services shall:

(1) Foster, promote, and preserve the motor carrier industry of the State of Nebraska;

(2) Protect and promote the public health and welfare of the citizens of the state by ensuring that the motor carrier industry is operated in an efficient and safe manner;

(3) Promote and provide for efficient and uniform governmental oversight of the motor carrier industry;

(4) Promote financial responsibility on the part of motor carriers operating in and through the State of Nebraska;

(5) Administer all provisions of the International Registration Plan pursuant to sections 60-305.09 to 60-305.16, the International Fuel Tax Agreement Act, and the single state insurance registration system pursuant to sections 75-348 to 75-358;

(6) Provide for the issuance of certificates of title to apportioned registered motor vehicles as provided for by subdivision (3)(c) of section 60-106;

(7) Serve as the agent of the Public Service Commission in the filing of proof of insurance by intrastate common, contract, and private motor carriers as prescribed by sections 75-307 to 75-307.03;

(8) Serve as an agent for the Department of Roads in the issuance of routine permits administered by the Department of Roads. For purposes of this subdivision, routine permit means a permit designated as a routine permit by the Department of Roads pursuant to subsection (5) of section 60-6.298; and

(9) Carry out such other duties and responsibilities as directed by the Legislature.

Sec. 3. (1) The Motor Carrier Advisory Council is created. The council shall consist of five members to be appointed by the Governor with the approval of the Legislature. All members shall be residents of the State of Nebraska. The five members shall include (a) one representative of a for-hire truckload carrier, (b) one representative of a less-than-truckload carrier, (c) one representative of a private carrier, (d) one representative of a shipper based in Nebraska, and (e) one representative of the public.

(2) Members shall serve for terms of four years, except that one of the initial members shall serve for a term of three years, one for a term of two years, and one for a term of one year as designated by the Governor. The Governor shall appoint successors as the terms expire who are representatives of the same segment as the previous members. Members whose terms have expired shall continue to serve until their successors are appointed. Members may be removed by the Governor for inefficiency, neglect of duty, or misconduct in

office. If a vacancy occurs, the Governor shall appoint a successor to serve the remainder of the unexpired term who is a representative of the same segment as the previous member.

(3) The council shall elect from its members a chairperson and a vice-chairperson. The chairperson and vice-chairperson shall hold office at the pleasure of the council. The vice-chairperson shall serve as chairperson in case of the absence or disability of the chairperson. The council shall meet at the call of the chairperson and shall hold at least two meetings annually.

(4) Members shall be reimbursed for their actual and necessary expenses as provided in sections 81-1174 to 81-1177.

(5) The Director of Motor Vehicles shall serve as a nonvoting, ex officio member of the council. The Administrator of Motor Carrier Services shall serve as secretary of the council and shall keep all records of meetings of and actions taken by the council. The Department of Motor Vehicles shall provide any technical or administrative support the council may require.

Sec. 4. The Motor Carrier Advisory Council shall:

(1) Review the provisions of the laws, rules, regulations, policies, and procedures administered by the Division of Motor Carrier Services and make recommendations to the Administrator of Motor Carrier Services for changes in such provisions which would be in the public interest;

(2) Review the administration of the commercial driver's license program and make recommendations for changes to the Director of Motor Vehicles;

(3) Facilitate and assist the Division of Motor Carrier Services, the Public Service Commission, and the carrier enforcement division of the Nebraska State Patrol in providing uniform and consistent administration and enforcement of Chapter 75, article 3;

(4) Review federal legislation or proposed or promulgated regulations by the United States Congress or any administrative agency of the United States Government which would impact motor carriers and make recommendations regarding such legislation or regulation to the Administrator of Motor Carrier Services;

(5) Offer advice and any assistance requested by the Division of Motor Carrier Services in identifying, analyzing, and proposing any ministerial function carried out by the division which may be more appropriately delegated to the private sector;

(6) Carry out any other duties as requested or delegated by the Division of Motor Carrier Services, the Department of Motor Vehicles, the Governor, or the Legislature;

(7) Offer advice and information as to the efficiency and timeliness of the registration process; and

(8) Review applications for the position of administrator and provide to the Director of Motor Vehicles the names of at least three qualified individuals from whom the director shall select the administrator.

Sec. 5. The Division of Motor Carrier Services shall adopt and promulgate rules and regulations necessary to carry out its powers and duties.

Sec. 6. Beginning on the operative date of this section, the Division of Motor Carrier Services of the Department of Motor Vehicles shall be responsible for the powers and duties as they existed prior to such date of the Department of Revenue under the International Fuel Tax Agreement Act and the Public Service Commission under sections 75-348 to 75-358. The furniture, equipment, books, files, records, and other property used by the Department of Revenue and the Public Service Commission in carrying out such powers and duties shall be transferred and delivered to the Division of Motor Carrier Services of the Department of Motor Vehicles on such date. The rules, regulations, and orders of the Department of Revenue and the Public Service Commission under the provisions of law listed in this section shall remain in effect unless changed or eliminated by the division.

Sec. 7. Section 60-106, Revised Statutes Supplement, 1994, is amended to read:

60-106. (1)(a) The Department of Motor Vehicles in conjunction with the Department of Administrative Services and the counties shall develop an implementation plan to provide for adequate planning preceding a mandate for the implementation of the vehicle titling and registration component system of the statewide county automation project. The implementation plan shall include installation costs, training, and any other costs associated with the project.

(b) The Department of Motor Vehicles shall submit the implementation plan on or before December 1, 1993, to the Governor and the Clerk of the Legislature. Each member of the Legislature shall receive a copy of such report by making a request for it to the Director of Motor Vehicles or the

Director of Administrative Services.

(c) Each county shall issue and file certificates of title using the vehicle titling and registration computer system prescribed by the Department of Motor Vehicles by January 1, 1996.

(2)(a) Application for a certificate of title shall be made upon a form prescribed by the Department of Motor Vehicles. All applications shall be accompanied by the fee prescribed in section 60-115.

(b) All applications for a certificate of title to a mobile home as defined in subdivision (2) of section 60-614 shall be accompanied by a mobile home transfer statement prescribed by the Tax Commissioner. The mobile home transfer statement shall be filed by the applicant with the county clerk of the county of application for title. The county clerk shall issue a certificate of title to a mobile home but shall not deliver the certificate of title unless the mobile home transfer statement accompanies the application for title, except that the failure to provide the mobile home transfer statement shall not prevent the notation of a lien on the face of the certificate of title to the mobile home pursuant to section 60-110 and delivery to the holder of the first lien. The mobile home transfer statement and the information contained in the statement shall be confidential and only available to tax officials.

(3)(a) If the motor vehicle has tax situs in Nebraska, the application shall be filed with the county clerk of the county in which the vehicle has tax situs as defined in section 77-1238.

(b) If the applicant is a nonresident, the application shall be filed in the county in which the transaction is consummated.

(c) All applicants registering a vehicle pursuant to section 60-305.09 shall file the application for title to the vehicle with the Division of Motor Carrier Services of the Department of Motor Vehicles. The department division shall deliver the certificate to the applicant if there are no liens on the vehicle. If there are any liens on the vehicle, the department division shall deliver or mail the certificate of title to the holder of the first lien on the day of issuance. All certificates of title issued by the department division shall be issued in the manner prescribed for the county clerk in section 60-107.

(4) If a certificate of title has previously been issued for the motor vehicle in this state, the application for a new certificate of title shall be accompanied by the certificate of title duly assigned unless otherwise provided for in sections 60-102 to 60-117. If a certificate of title has not previously been issued for the motor vehicle in this state or if a certificate of title is unavailable pursuant to subsection (4) of section 52-1801, the application, unless otherwise provided for in sections 60-102 to 60-117, shall be accompanied by a manufacturer's or importer's certificate, as provided for in such sections, a duly certified copy thereof, a certificate of title, a court order issued by a court of record, a manufacturer's certificate of origin, or an assigned registration certificate, if the law of the state from which the motor vehicle was brought into this state does not have a certificate of title law. The county clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued.

(5) The county clerk shall use reasonable diligence in ascertaining whether or not the statements in the application for a certificate of title are true by checking the application and documents accompanying the same with the records of motor vehicles in his or her office. If he or she is satisfied that the applicant is the owner of such motor vehicle and that the application is in the proper form, the county clerk shall issue a certificate of title over his or her signature and sealed with his or her seal.

(6) In the case of the sale of a motor vehicle, the certificate of title shall be obtained in the name of the purchaser upon application signed by the purchaser, except that (a) for titles to be held by husband and wife, applications may be accepted upon the signature of either one as a signature for himself or herself and as agent for his or her spouse and (b) for an applicant providing proof that he or she is a handicapped or disabled person as defined in section 18-1738, applications may be accepted upon the signature of the applicant's parent, legal guardian, foster parent, or agent.

(7) In all cases of transfers of motor vehicles, commercial trailers, semitrailers, or cabin trailers, the application for a certificate of title shall be filed within thirty days after the delivery of such vehicle or trailer. A licensed dealer need not apply for certificates of title for motor vehicles, commercial trailers, semitrailers, or cabin trailers in stock or acquired for stock purposes, but upon transfer of such vehicle or trailer in stock or acquired for stock purposes, the licensed dealer shall give the transferee a reassignment of the certificate of title on such vehicle or trailer or an assignment of a manufacturer's or importer's certificate. If

all reassignments on the certificate of title have been used, the licensed dealer shall obtain title in his or her name prior to any subsequent transfer.

(8) An application for a certificate of title shall include a statement that an identification inspection has been conducted on the vehicle unless (a) the title sought is a salvage certificate of title as defined in section 60-129 or a nontransferable certificate of title provided for in section 60-131, (b) the surrendered ownership document is a Nebraska certificate of title, a manufacturer's statement of origin, an importer's statement of origin, a United States Government Certificate of Release of a motor vehicle, or a nontransferable certificate of title issued under section 60-131, (c) the application for a certificate of title contains a statement that such vehicle is to be registered under section 60-305.09, (d) the vehicle is a cabin trailer, (e) the title sought is the first title for a motor vehicle sold directly by the manufacturer of the motor vehicle to a licensed dealer franchised by the manufacturer, or (f) the vehicle was sold at an auction authorized by the manufacturer and purchased by a licensed dealer franchised by the manufacturer of the motor vehicle. The Department of Motor Vehicles shall prescribe a form to be executed by a dealer and submitted with an application for a certificate of title for vehicles exempt from inspection pursuant to subdivision (8)(e) or (f) of this section, which form shall clearly identify the vehicle and state under penalty of law that the vehicle is exempt from inspection. The statement that an identification inspection has been conducted shall be furnished by the county sheriff of any county or by any other holder of a current certificate of training issued pursuant to section 60-121 and shall be in a format as determined by the department. The county clerk shall accept a certificate of inspection, approved by the Superintendent of Law Enforcement and Public Safety, from an officer of a state police agency of another state. For each inspection a fee of ten dollars shall be paid to the county treasurer. All such fees shall be credited to the county sheriff's vehicle inspection account within the county general fund. The identification inspection required by this subsection shall include examination and notation of the current odometer reading and a comparison of the vehicle identification number with the number listed on the ownership records, except that if a lien is registered against a vehicle and recorded on the vehicle's ownership records, the county clerk shall provide a copy of the ownership records for use in making such comparison. If such numbers are not identical or if there is reason to believe further inspection is necessary, the person performing the inspection shall make a further inspection of the vehicle which may include, but shall not be limited to, examination of other identifying numbers placed on the vehicle by the manufacturer and an inquiry into the numbering system used by the state issuing such ownership records to determine ownership of a vehicle. The identification inspection shall also include a statement that the vehicle identification number has been checked for entry in the National Crime Information Center and the Nebraska Crime Information Service. If there is cause to believe that odometer fraud exists, written notification shall be given to the office of the Attorney General. If after such inspection the sheriff or his or her designee determines that the vehicle is not the vehicle described by the ownership records, no statement shall be issued. In the case of an assembled vehicle such inspection shall include, but not be limited to, an examination of the records showing the date of receipt and source of each major component part as defined in section 60-2601.

(9) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 23-186:

(a) Applications under subsections (2) and (3) of this section shall be submitted to the designated county official;

(b) The designated county official shall perform the duties imposed on the county clerk under subsections (2) and (5) of this section;

(c) The designated county official may accept certificates of inspection under the conditions described in subsection (8) of this section; and

(d) The designated county official shall act as office of record for title documents, applications, odometer statements, certificates of inspections, and lien and cancellation of lien notations.

Sec. 8. Section 60-115, Revised Statutes Supplement, 1995, is amended to read:

60-115. (1) The county clerks or the Department of Motor Vehicles shall charge a fee of ten dollars for each replacement or duplicate copy of a certificate of title, and the duplicate copy issued shall show only those unreleased liens of record. A fee of four dollars shall be charged for refiling a certificate of title pursuant to section 60-107.01. The fees shall

be retained by the county or the department.

(2) In addition to the fees prescribed in subsection (1) of this section, the county clerks or the department shall charge a fee of six dollars for each certificate of title and a fee of three dollars for each notation of any lien on a certificate of title. The county clerks shall retain for the county three dollars and twenty-five cents of the six dollars charged for each certificate of title and two dollars for each notation of lien. Two dollars charged for the certificate of title and the remaining one dollar charged for notation of any lien on a certificate of title shall be remitted to the State Treasurer for credit to the General Fund. Twenty cents of the fee for a certificate of title shall be remitted to the State Treasurer for credit to a fund to be administered by the Consumer Protection Division of the Attorney General's office at the direction of the Attorney General for the purposes of the investigation and prosecution of (a) odometer and motor vehicle fraud and (b) motor vehicle licensing violations, which may be referred by the Nebraska Motor Vehicle Industry Licensing Board. Forty-five cents of the fee charged for the certificate of title shall be remitted to the State Treasurer for credit to the Nebraska State Patrol Cash Fund. The remaining ten cents of the fee charged for the certificate of title shall be remitted to the State Treasurer for credit to the Nebraska Motor Vehicle Industry Licensing Fund for the purpose of conducting preliminary investigations of motor vehicle licensing violations relating to odometer and motor vehicle fraud.

(3) In addition to the fees prescribed in subsections (1) and (2) of this section, the county clerks or the department shall charge a fee of four dollars for each certificate of title, each replacement or duplicate copy of a certificate of title, each refiling of a certificate of title, and each notation of lien on a certificate of title. The county clerks or the department shall remit the fee charged under this subsection to the State Treasurer for credit to the Department of Motor Vehicles Cash Fund.

(4) The county clerks shall remit all funds due the State Treasurer under sections 60-102 to 60-117 monthly and not later than the fifth day of the month following collection. The county clerks shall remit fees not due the State of Nebraska to their respective county treasurers who shall credit the fees to the county general fund. All fees not otherwise provided for in this section received by the department pursuant to this section shall be deposited in the Interstate Registration Operations Motor Carrier Division Cash Fund.

(5) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 23-186, the designated county official shall charge, retain, and remit the fees prescribed in this section.

Sec. 9. Section 60-305.09, Revised Statutes Supplement, 1995, is amended to read:

60-305.09. (1) Any owner engaged in operating a fleet of apportionable vehicles in this state in interstate commerce may, in lieu of registration of such vehicles under the general provisions of sections 60-301 to 60-344, register and license such fleet for operation in this state by filing a sworn statement and the application required by section 60-305.16 with the Division of Motor Carrier Services of the Department of Motor Vehicles. The statement shall be in such form and contain such information as the department division requires, declaring the total mileage operated by such vehicles in all states and in this state during the preceding year and describing and identifying each such vehicle to be operated in this state during the ensuing license year. Upon receipt of such statement and application, the department division shall determine the total fee payment which shall be equal to the amount of fees due pursuant to section 60-305.16 and the amount obtained by applying the proportion of in-state fleet miles to total fleet miles, as reported in such states, to a fee of thirty-two dollars per ton based upon gross vehicle weight of the empty weights of a truck or truck-tractor and the empty weights of any trailer, semitrailer, or combination thereof with which it is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time, and shall notify the applicant of the amount of payment required to be made. Mileage operated in noncontracting reciprocity states by vehicles based in Nebraska shall be applied to the portion of the formula for determining the Nebraska in-state fleet miles.

Temporary authority which permits the operation of a fleet or an addition to a fleet in this state while the application is being processed may be issued upon application to the department division if necessary to complete processing of the application.

Upon completion of such processing and receipt of the appropriate fees, the department division shall issue to the applicant a sufficient number

of distinctive registration certificates and such other evidence of registration for display on the vehicle as the department division determines appropriate for each of the vehicles of his or her fleet, identifying it as a part of an interstate fleet proportionately registered. All fees received as provided in this section shall be remitted to the State Treasurer for credit to the International Registration Plan Distributive Fund, which fund is hereby created. Such fund shall be disbursed to carry out the provisions of the International Registration Plan. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

The vehicles so registered shall be exempt from all further registration and license fees under sections 60-301 to 60-344 for movement or operation in the State of Nebraska except as provided in section 60-305.16. The proportional registration and licensing provision of this section shall apply to vehicles added to such fleets and operated in this state during the license year except with regard to permanent license plates issued under section 60-305.16.

The right of applicants to proportional registration under this section shall be subject to the terms and conditions of any reciprocity agreement, contract, or consent made by the department division.

When a nonresident fleet owner has registered his or her vehicles on an apportionment basis, his or her vehicles shall be considered as fully registered for both interstate and intrastate commerce when the state of base registration for such fleet accords the same consideration for fleets with a base registration in Nebraska. Each vehicle of a fleet registered by a resident of Nebraska on an apportionment basis shall be considered as fully registered for both interstate and intrastate commerce.

(2) Mileage proportions for interstate fleets not operated in this state during the preceding year shall be determined by the department division upon the sworn application of the applicant on forms to be supplied by the department division which shall show the operations of the preceding year in other states and estimated operations in Nebraska or, if no operations were conducted the previous year, a full statement of the proposed method of operation.

(3) Any owner complying with and being granted proportional registration shall preserve the records on which the application is made for a period of three years following the current registration year. Upon request of the department division, the owner shall make such records available to the department division at its office for audit as to accuracy of computation and payments or pay the costs of an audit at the home office of the owner by a duly appointed representative of the department division if the office where the records are maintained is not within the State of Nebraska. The department division may enter into agreements with agencies of other states administering motor vehicle registration laws for joint audits of any such owner. All payments received to cover the costs of an audit shall be remitted by the department division to the State Treasurer for credit to the Interstate Registration Operations Motor Carrier Division Cash Fund. No deficiency shall be assessed and no claim for credit shall be allowed for any license registration year for which records on which the application was made are no longer required to be maintained.

(4) If the department division claims that a greater amount of fee is due under this section than was paid, the department division shall notify the owner of the additional amount claimed to be due. The owner may accept such claim and pay the amount due, or he or she may dispute the claim and submit to the department division any information which he or she may have in support of his or her position. If the dispute cannot otherwise be resolved within the department division, the entire matter shall be submitted to the Director of Motor Vehicles for his or her final departmental determination thereof. The director shall incorporate his or her determination into a written order. Such order may be appealed to the district court in the manner provided in section 60-4.105, except that the bond shall be filed with the clerk of the district court and shall be a surety bond or a cash bond equal to the amount claimed to be due plus two hundred dollars as security for costs that might be assessed against the owner. A certified copy of the director's order shall be filed in lieu of a transcript. Upon expiration of the time for perfecting an appeal if no appeal is taken or upon final judicial determination if an appeal is taken, the department division shall deny the owner the right to further registration for a fleet license until the amount finally determined to be due, together with any costs assessed against the owner, has been paid.

(5) Every applicant who licenses any vehicles under this section and section 60-305.16 shall have his or her registration certificates issued only

after all fees under such sections are paid and, if applicable, proof has been furnished of payment, in the form prescribed by the director as directed by the United States Secretary of the Treasury, of the federal heavy vehicle use tax imposed by the Internal Revenue Code, 26 U.S.C. 4481.

(6) In the event of the transfer of ownership of any registered motor vehicle or in the case of loss of possession because of fire or theft or because the motor vehicle was wrecked, junked, or dismantled, its registration shall expire, except that if the registered owner applies to the department division after such transfer or loss of possession and accompanies the application with the fee of one dollar and fifty cents, he or she may have assigned to another motor vehicle the registration identification of the motor vehicle so transferred or lost. If the assigned motor vehicle has a greater gross weight than the transferred or lost motor vehicle, the owner of the assigned motor vehicle shall additionally pay only the registration fee for the increased gross weight for the remaining months of the registration year based on the factors determined by the department division in the original fleet application.

(7) Whenever a Nebraska-based fleet owner files an application with the department division to delete a registered motor vehicle from a fleet of registered motor vehicles because of (a) the transfer of ownership or (b) the loss of possession due to fire or theft or because the motor vehicle was wrecked, junked, or dismantled, the registered owner may, by returning the registration certificate or certificates and such other evidence of registration used by the department division or, if such certificate or certificates or such other evidence of registration is unavailable, then by making an affidavit to the department division of such transfer or loss, receive a refund of the registration fee based upon the number of unexpired months remaining in the registration year. No refund shall be allowed for any fees paid under section 60-305.16. When such motor vehicle is transferred or lost within the same month as acquired, no refund shall be allowed for such month. Such refund may be in the form of a credit against any registration fees that have been incurred or are, at the time of the refund, being incurred by the registered motor vehicle owner.

(8) Whenever a Nebraska-based fleet owner files an application with the department division to delete a registered motor vehicle from a fleet of registered motor vehicles because the vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate or certificates and such other evidence of registration used by the department division or, in the case of the unavailability of such certificate or certificates or such other evidence of registration, then by making an affidavit to the department division of such disablement and removal from service, receive a credit for that portion of the registration fee deposited in the Highway Trust Fund based upon the number of unexpired months remaining in the registration year. No credit shall be allowed for any fees paid under section 60-305.16. When such motor vehicle is removed from service within the same month in which it was registered, no credit shall be allowed for such month. Such credit may be applied against registration fees for new or replacement vehicles incurred within one year after cancellation of registration of the motor vehicle for which the credit was allowed. When any such vehicle is reregistered within the same registration year in which its registration has been canceled, the fee shall be that portion of the registration fee provided to be deposited in the Highway Trust Fund for the remainder of the registration year.

(9) In case of addition to the registered fleet during the registration year, the owner engaged in operating the fleet shall pay the proportionate registration fee from the date of the application for the remaining balance of the registration year. The fee for any permanent license plate issued for such addition pursuant to section 60-305.16 shall be the full fee required by such section, regardless of the number of months remaining in the license year.

(10) In lieu of registration under subsections (1) through (9) of this section, the title holder of record may apply to the department division for special registration, to be known as an unladen-weight registration, for any commercial vehicle or combination of vehicles. Such registration shall be valid only for a period of thirty days and shall give no authority to operate the vehicle except when empty. The fee for such registration shall be twenty dollars for each vehicle, which fee shall be remitted to the State Treasurer for credit to the Highway Trust Fund. The issuance of such permits shall be governed by subsection (1) of section 60-305.03.

(11) In lieu of registration under subsections (1) through (9) of this section, a trip permit for any nonresident truck, truck-tractor, bus, or truck or truck-tractor combination shall be purchased. Such permit shall be

valid for (a) a single trip across or through Nebraska and (b) not longer than seventy-two hours. The fee for such permit shall be twenty-five dollars for each vehicle or combination of vehicles. Such permit shall be available at weighing stations operated by the carrier enforcement division and at various vendor stations as determined appropriate by the carrier enforcement division. The carrier enforcement division shall act as an agent for the Department Division of Motor Carrier Services in collecting such fees and shall remit all such fees collected to the State Treasurer for credit to the Highway Cash Fund. Trip permits shall be obtained at the first available location whether that is a weighing station or a vendor station. The vendor stations shall be entitled to collect and retain an additional fee of ten percent of the fee collected pursuant to this subsection as reimbursement for the clerical work of issuing the permits.

Sec. 10. Section 60-305.11, Reissue Revised Statutes of Nebraska, is amended to read:

60-305.11. Whenever a motor vehicle is registered by the owner under section 60-302.7 and the personal property taxes imposed in section 77-1240.01 have been paid on that motor vehicle for the registration period, and then the motor vehicle is registered under the provisions of section 60-305.09, the Department of Motor Vehicles Division of Motor Carrier Services, upon application of the owner of the motor vehicle on forms prescribed by the department division, shall certify that the motor vehicle is registered under the provisions of section 60-305.09.7 and that the owner is entitled to receive the refunds of the unused registration fees and personal property taxes for the balance of the registration period as prescribed in the manner set forth in sections 60-315 and 77-1240.03.

Sec. 11. Section 60-305.12, Reissue Revised Statutes of Nebraska, is amended to read:

60-305.12. All commercial trucks and truck-tractors, which are registered under the provisions of section 60-305.09 when such vehicles are a part of a Nebraska-based fleet and section 60-331 when such vehicles are licensed for twenty thousand pounds gross vehicle weight or more, shall have permanently affixed to the sides of such trucks and truck-tractors the registered owner's name, or if such truck or truck-tractor is rented or leased the renter or lessee's name, and the city and state in which such owner, renter, or lessee resides. The Department of Motor Vehicles Division of Motor Carrier Services shall adopt and promulgate rules and regulations to carry out this section.

Sec. 12. Section 60-305.14, Revised Statutes Supplement, 1995, is amended to read:

60-305.14. There is hereby created the Interstate Registration Operations Motor Carrier Division Cash Fund. Such fund shall be used by the Division of Motor Carrier Services of the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce the operations of the division including the administration of titling and registering vehicles in interstate commerce and its duties pursuant to section 66-1415. Any money in the Interstate Registration Operations Cash Fund on the operative date of this section shall be transferred to the Motor Carrier Division Cash Fund on such date. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 13. Section 60-305.15, Reissue Revised Statutes of Nebraska, is amended to read:

60-305.15. (1) As registration fees are received by the Division of Motor Carrier Services of the Department of Motor Vehicles pursuant to section 60-305.09, the department division shall transmit the fees to the State Treasurer, less a collection fee of three percent of thirty percent of the registration fees collected. The collection fee shall be deposited into the Tax Commissioner Revolving Fund. The State Treasurer shall deposit the remainder of the thirty percent of the fees collected in the Motor Vehicle Tax Fund and the remaining seventy percent of the fees collected in the Highway Trust Fund.

(2) On or before the last day of each quarter of the calendar year, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer of each county in the same proportion as the number of original motor vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

(3) Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer shall distribute such funds to taxing agencies within the county in the same proportion that the levy of each such taxing

agency bears to the total of such levies of all taxing agencies in the county.

(4) In the event any taxing district has been annexed, merged, dissolved, or in any way absorbed into another taxing district any apportionment of motor vehicle tax funds to which such taxing district would have been entitled shall be apportioned to the successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

(5) On or before March 1 of each year, the Department of Motor Vehicles shall furnish to the State Treasurer a tabulation showing the total number of original motor vehicle registrations in each county for the immediately preceding calendar year, which shall be the basis for computing the distribution of motor vehicle tax funds as provided in subsection (2) of this section.

Sec. 14. Section 60-305.16, Reissue Revised Statutes of Nebraska, is amended to read:

60-305.16. (1) Upon application and payment of the fees required pursuant to this section and section 60-305.09, the Division of Motor Carrier Services of the Department of Motor Vehicles shall issue to the owner of any fleet of apportionable commercial vehicles with a base registration in Nebraska a permanent license plate for each trailer and semitrailer in the fleet. The application shall be accompanied by a fee of six dollars per trailer or semitrailer. The application shall be on a form developed by the department division.

(2) Any plate issued pursuant to this section shall remain affixed to the trailer or semitrailer as long as the trailer or semitrailer is registered pursuant to section 60-305.09 by the owner making the original application pursuant to subsection (1) of this section. Upon transfer of ownership of the trailer or semitrailer or transfer of ownership of the fleet or at any time the trailer or semitrailer is no longer registered pursuant to section 60-305.09, the plate shall cease to be active.

(3) The renewal fee for each permanent plate shall be two dollars and shall be assessed and collected in each license year after the year in which the permanent plates are initially issued at the time all other renewal fees are collected pursuant to section 60-305.09 unless a trailer or semitrailer has been deleted from the fleet registration.

(4)(a) If a permanent plate is lost or destroyed, the owner shall submit an affidavit to that effect to the department division prior to any deletion of the trailer or semitrailer from the fleet registration. If the trailer or semitrailer is not deleted from the fleet registration, a replacement permanent plate may be issued upon application and payment of a fee of six dollars per trailer or semitrailer. The application for a replacement permanent plate shall be on a form developed by the department division.

(b) If the registration certificate for any fleet vehicle is lost or stolen, the department division shall collect a fee of one dollar for replacement of such certificate.

(5) If a trailer or semitrailer for which a permanent plate has been issued pursuant to this section is deleted from the fleet registration due to loss of possession by the registrant, the plate shall be returned to the department division.

(6) The registrant shall be liable for the full amount of the registration fee due for any trailer or semitrailer not deleted from the fleet registration renewal.

(7) All fees collected pursuant to this section shall be remitted to the State Treasurer for credit to the Highway Cash Fund.

Sec. 15. Section 60-1303, Revised Statutes Supplement, 1994, is amended to read:

60-1303. (1) The Nebraska State Patrol is hereby designated as the agency to operate the weighing stations and portable scales and to perform carrier enforcement duties.

(2) The employees within the Nebraska State Patrol designated to operate the weighing stations and portable scales and to perform carrier enforcement duties shall be known as carrier enforcement officers and, as a separate group within the Nebraska State Patrol, shall be known as the carrier enforcement division.

(3) All carrier enforcement officers shall be bonded under the blanket surety bond required by section 11-201. Premiums on the bond shall be paid from the money appropriated for the construction, maintenance, and operation of the state weighing stations.

(4) All carrier enforcement officers retirement annuities shall be provided by the State Employees Retirement System of the State of Nebraska. Carrier enforcement officers shall not receive any expense allowance as

provided for by section 81-2002.

(5) The Nebraska State Patrol and the Department of Roads shall have the duty, power, and authority to contract with one another for the operation of weighing stations and portable scales and the performance of carrier enforcement duties. Pursuant to such contract, command of the personnel involved in such carrier enforcement operations shall be with the Nebraska State Patrol. The Department of Roads may use any funds at its disposal for its financing of such carrier enforcement activity in accordance with such contract as long as such funds are used only to finance those activities directly involved with the duties specified in sections 60-1301 to 60-1309.

(6) The Nebraska State Patrol may adopt, promulgate, and enforce rules and regulations consistent with statutory provisions related to carrier enforcement necessary for (a) the collection of fees, as outlined in sections 60-305.03 and 66-492 and the ~~Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement~~ Act, (b) the inspection of licenses and permits required under the motor fuel laws, and (c) weighing and inspection of buses, motor trucks, truck-tractors, semitrailers, trailers, and towed vehicles.

(7) There is hereby created the Carrier Enforcement Cash Fund which shall be used for the operation of the carrier enforcement division. Any money in the Carrier Enforcement Cash Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 16. Section 60-1306, Revised Statutes Supplement, 1994, is amended to read:

60-1306. The carrier enforcement officers shall have the power (1) of peace officers solely for the purpose of enforcing the laws relating to the trip permits provided for in section 66-492 and the ~~Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement~~ Act and the laws relating to the size, weight, load, and registration of buses, motor trucks, truck-tractors, semitrailers, trailers, and towed vehicles, (2) when in uniform, to require the driver thereof to stop and exhibit his or her operator's license and registration issued for the vehicle and submit to an inspection of such vehicle, the plates, the registration thereon, and licenses and permits required under the motor fuel laws, (3) to make arrests upon view and without warrant for any violation committed in their presence of the provisions of the Motor Vehicle Operator's License Act or of any other law regulating the operation of vehicles or the use of the highways while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-305.12, 60-1308, 60-1309, and 75-363 to 75-368, (4) to make arrests upon view and without warrant for any violation committed in their presence which is a misdemeanor or felony under the laws of this state while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-305.12, 60-1308, 60-1309, and 75-363 to 75-368, and (5) to make arrests on warrant for any violation which is a misdemeanor or felony under the laws of this state while in the performance of their duties referred to in subdivisions (1) and (2) of this section and of sections 60-305.12, 60-1308, 60-1309, and 75-363 to 75-368.

Any funds used to arm carrier enforcement officers shall be paid solely from the Carrier Enforcement Cash Fund. The amount of funds shall be determined by the Superintendent of Law Enforcement and Public Safety.

Sec. 17. Section 66-491, Revised Statutes Supplement, 1995, is amended to read:

66-491. No person shall bring into this state in the fuel supply tanks of a qualified motor vehicle or in any other container, regardless of whether or not the supply tanks are connected to the motor of the vehicle, any motor vehicle fuel, diesel fuel, or compressed fuel to be used in the operation of the vehicle in this state unless he or she has purchased a trip permit pursuant to subsection (4) of section 66-492 or paid or made arrangements in advance with the department for payment of Nebraska motor vehicle fuel taxes, diesel fuel taxes, or compressed fuel taxes on the gallonage consumed in operating the vehicle in this state.

Any person who brings into this state in the fuel supply tanks of a qualified motor vehicle motor vehicle fuel, diesel fuel, or compressed fuel in violation of this section or the ~~Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement~~ Act shall be subject to an administrative penalty of one hundred dollars for each violation to be assessed and collected by the department or another state agency which may be contracted with to act as the department's agent for such purpose. All such penalties collected shall be remitted to the State Treasurer for credit to the Highway Cash Fund.

Sec. 18. Section 66-4,114, Revised Statutes Supplement, 1994, is

amended to read:

66-4,114. Motor vehicle fuel in the supply tank of any qualified motor vehicle as defined in section 66-490 which is regularly connected with the carburetor of the engine of any such vehicle and which is brought into this state shall be liable for the payment of the tax imposed by this state upon motor vehicle fuel under sections 66-489 and 66-4,105 except when a trip permit is used as provided in subsection (4) of section 66-492 or the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act.

Sec. 19. Section 66-712, Revised Statutes Supplement, 1995, is amended to read:

66-712. For purposes of Chapter 66, articles 4, 5, and 6, and 14, and sections 66-712 to 66-737:

(1) Department ~~shall mean means~~ the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue, except that for purposes of enforcement of Chapter 66, article 14, department means the Division of Motor Carrier Services of the Department of Motor Vehicles;

(2) Motor fuel ~~shall mean means~~ any fuel defined as motor vehicle fuel in section 66-482, any fuel defined as diesel fuel in section 66-654, and any fuel defined as compressed fuel in section 66-6,100;

(3) Motor fuel laws ~~shall mean means~~ the provisions of Chapter 66, articles 4, 5, and 6 and sections 66-712 to 66-737, except that for purposes of enforcement of Chapter 66, article 14, motor fuel laws means the provisions of Chapter 66, article 14, and sections 66-712 to 66-737; and

(4) Person ~~shall mean means~~ any individual, firm, partnership, limited liability company, company, agency, association, corporation, state, county, municipality, or other political subdivision. Whenever a fine, imprisonment, or both are prescribed or imposed in sections 66-712 to 66-737, the word person as applied to a partnership, a limited liability company, or an association ~~shall mean means~~ the partners or members thereof.

Sec. 20. Section 66-727, Revised Statutes Supplement, 1995, is amended to read:

66-727. (1) It shall be unlawful for any person to:

(a) Knowingly import any motor vehicle fuel or diesel fuel into the State of Nebraska without remitting the full amount of tax imposed by the provisions of the motor fuel laws;

(b) Refuse or knowingly and intentionally fail to make and file any return, report, or statement required by the motor fuel laws in the manner or within the time required;

(c) Knowingly and with intent to evade or to aid or abet any other person in the evasion of the tax imposed by the motor fuel laws (i) make any false or incomplete report, return, or statement, (ii) conceal any material fact in any record, report, return, or affidavit provided for in the motor fuel laws, or (iii) improperly claim any exemption from tax imposed by the motor fuel laws;

(d) Knowingly conduct any activities requiring a license under the provisions of the Petroleum Release Remedial Action Act, the Diesel Fuel Tax Act, the Compressed Fuel Tax Act, and Chapter 66, articles 4, 5, and 7, without a license or after a license has been surrendered, suspended, or canceled;

(e) Knowingly conduct any activities requiring a license under the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act or any activities requiring a permit under the provisions of the motor fuel laws without such license or permit or after such license or permit has been surrendered, suspended, or canceled;

(f) Knowingly assign or attempt to assign a license or permit;

(g) Knowingly fail to keep and maintain books and records required by the motor fuel laws;

(h) Knowingly fail or refuse to pay a fuel tax when due;

(i) Knowingly make any false statement in connection with an application for the refund of any money or tax;

(j) Fail or refuse to produce for inspection any license or permit issued under the motor fuel laws; or

(k) Knowingly violate any of the motor fuel laws or any rule or regulation under the motor fuel laws.

(2) Any person who violates subdivision (1)(b), (f), (h), or (k) of this section shall be guilty of a Class IV felony. Failing to report or pay taxes due shall constitute a separate offense for each reporting period.

(3) Any person who violates subdivision (1)(a), (c), (d), (g), or (i) of this section shall be guilty of a Class IV felony if the amount of tax involved is less than five thousand dollars and a Class III felony if the amount of tax is five thousand dollars or more. Failing to report or pay

taxes due shall constitute a separate offense for each reporting period.

(4) Any person who violates subdivision (1)(e) or (j) of this section shall be guilty of a separate Class IV misdemeanor for each day of operation.

Sec. 21. Section 66-738, Revised Statutes Supplement, 1994, is amended to read:

66-738. The Motor Fuel Tax Enforcement and Collection Division is hereby created within the Department of Revenue. The division shall be funded by a separate appropriation program within the department. All provisions of Chapter 66, articles 4, 5, 6, and 12, and 14, and sections 66-712 to 66-737 and the provisions of Chapter 3, article 1, and Chapter 66, article 15, pertaining to the Department of Revenue, the Tax Commissioner, or the division shall be entirely and separately undertaken and enforced by the division, except that the division may utilize services provided by other programs of the Department of Revenue in functional areas known on July 1, 1991, as the budget subprograms designated revenue operations and administration. Appropriations for the division that are used to fund costs allocated for such functional operations shall be expended by the division in an appropriate pro rata share and shall be subject to biennial audit by the Auditor of Public Accounts, which audit shall be provided to the budget division of the Department of Administrative Services and the Legislative Fiscal Analyst by October 1 of each even-numbered year. Audit information useful to other divisions of the Department of Revenue may be shared by the Motor Fuel Tax Enforcement and Collection Division with the other divisions of the department and the Division of Motor Carrier Services of the Department of Motor Vehicles, but audits shall not be considered as a functional operation for purposes of this section. Except for staff performing in functional areas, staff funded from the separate appropriation program shall only be utilized to carry out the provisions of such articles and sections. The auditors and field investigators in the division Motor Fuel Tax Enforcement and Collection Division shall be adequately trained for the purposes of motor fuel tax enforcement and collection. The Tax Commissioner shall hire for or assign to the division sufficient staff to carry out the responsibility of the division for the enforcement of the motor fuel laws.

Funds appropriated to the division may also be used to contract with the Department of Agriculture to aid in enforcing section 66-715, and such contracted funds shall only be used for such purpose. The amount of any contracts entered into pursuant to this section shall be appropriated and accounted for in a separate budget subprogram of the division.

Funds appropriated to the division may also be used to contract with the Nebraska State Patrol to aid in the issuance of motor fuel delivery permit numbers as provided in subsection (2) of section 66-503, and such contracted funds shall only be used for such purpose. The amount of any contracts entered into pursuant to this section shall be appropriated and accounted for in a separate budget subprogram of the division.

Sec. 22. Section 66-1401, Reissue Revised Statutes of Nebraska, is amended to read:

66-1401. Sections 66-1401 to 66-1415 and section 36 of this act shall be known and may be cited as the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act.

Sec. 23. Section 66-1402, Reissue Revised Statutes of Nebraska, is amended to read:

66-1402. It is the purpose of the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act to simplify the motor fuel tax licensing, bonding, reporting, and remittance requirements imposed on motor carriers involved in interstate commerce by authorizing the Tax Commissioner director to participate in cooperative fuel tax agreements with another state or states to permit the administration, collection, and enforcement of each state's motor fuel taxes by the base state.

Sec. 24. Section 66-1403, Revised Statutes Supplement, 1994, is amended to read:

66-1403. As used in the Interstate Motor Carriers Base State Fuel Tax Compact For purposes of the International Fuel Tax Agreement Act, unless the context otherwise requires:

(1) Agreement shall mean means a cooperative fuel tax agreement entered into under section 66-1404;

(2) Base state shall mean means the state where (a) the motor vehicles are based for vehicle registration purposes, (b) the operational control and operational records of the licensee's motor vehicles are maintained or can be made available, and (c) some mileage is accrued by motor vehicles within the fleet;

(3) Director means the Director of Motor Vehicles or his or her

designee and includes the Division of Motor Carrier Services of the Department of Motor Vehicles; and

(4) Licensee shall mean means a person licensed pursuant to the methods established in subdivision (2) of section 66-1406, 7 and

(4) Tax Commissioner shall include the Motor Fuel Tax Enforcement and Collection Division of the Department of Revenue.

Sec. 25. Section 66-1404, Reissue Revised Statutes of Nebraska, is amended to read:

66-1404. The Tax Commissioner director may enter into a cooperative fuel tax agreement with another state or states which provides for the administration, collection, and enforcement by the base state of each state's motor fuel taxes on motor fuel used by interstate motor carriers. The agreement shall not contain any provision which exempts any motor vehicle, owner, or operator from complying with the laws, rules, and regulations pertaining to vehicle licensing, size, weight, or load or the operation of motor vehicles upon the highways of this state.

Sec. 26. Section 66-1405, Reissue Revised Statutes of Nebraska, is amended to read:

66-1405. The amount of the tax imposed and collected on behalf of this state under an agreement shall be determined as provided in Chapter 66, articles 4 and 6. The Department of Revenue in administering such articles shall provide information and assistance to the director regarding the amount of tax imposed and collected from time to time as may be necessary.

Sec. 27. Section 66-1407, Reissue Revised Statutes of Nebraska, is amended to read:

66-1407. Any licensee paying more tax than is required during the course of a reporting period shall be permitted a credit against future tax liability for the excess tax paid. Upon request, this credit may be refunded to the licensee by the Tax Commissioner director in accordance with the agreement.

Sec. 28. Section 66-1408, Reissue Revised Statutes of Nebraska, is amended to read:

66-1408. An agreement may require the Tax Commissioner director to perform audits of persons required to be licensed who are based in this state to determine if the motor fuel taxes to be collected under the agreement have been properly reported and paid to each state participating in the agreement. The agreement may authorize other states to perform audits of persons required to be licensed who are based in such other state on behalf of the State of Nebraska and forward the findings to the Tax Commissioner director. The Tax Commissioner director may issue a notice of deficiency determination based on the findings from the other state.

The agreement shall not preclude the Tax Commissioner director from auditing the records of any person who has used motor fuels in this state. Any person required to be licensed shall make his or her records available on request of the Tax Commissioner director.

If the person is based in this state, the records shall be made available at the location designated by the Tax Commissioner director or such person may request the Tax Commissioner director to audit such records at the person's place of business. If the place of business is located outside this state, the Tax Commissioner director may require the person to reimburse the Tax Commissioner director for authorized per diem and travel expenses.

Sec. 29. Section 66-1409, Reissue Revised Statutes of Nebraska, is amended to read:

66-1409. The Tax Commissioner director may forward to the representative of another state designated in the agreement any information in the Tax Commissioner's director's possession relative to the manufacture, receipt, sale, use, transportation, or shipment of motor fuels by any person required to be licensed. The Tax Commissioner director may disclose information to the representative of the other state which relates to the location of officers, motor vehicles, and other real and personal property of persons required to be licensed under the agreement who use motor fuels. Any information covered by an agreement with the Internal Revenue Service may only be released in accordance with such agreement.

Sec. 30. Section 66-1410, Reissue Revised Statutes of Nebraska, is amended to read:

66-1410. The Tax Commissioner director shall adopt and promulgate rules and regulations necessary to implement any agreement entered into under the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act.

Sec. 31. Section 66-1411, Reissue Revised Statutes of Nebraska, is amended to read:

66-1411. The legal remedies for any person served with an order or

assessment under the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act shall be as prescribed in Chapter 66, articles 4 and 6 article 7, and the Administrative Procedure Act. The director shall adopt and promulgate rules and regulations for enforcement, collection, and appeals consistent with Chapter 66, article 7, the Administrative Procedure Act, and the International Fuel Tax Agreement Act.

Sec. 32. Section 66-1412, Reissue Revised Statutes of Nebraska, is amended to read:

66-1412. If the Tax Commissioner director enters into any agreement authorized by the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act and the provisions set forth in the agreement are in conflict with any rules or regulations adopted and promulgated by the Tax Commissioner director, the agreement shall control to the extent of any conflict.

Sec. 33. Section 66-1413, Reissue Revised Statutes of Nebraska, is amended to read:

66-1413. The Department of Revenue Division of Motor Carrier Services of the Department of Motor Vehicles may contract with another state agency or an association organized under the laws of this state, not for profit, to administer for the department division the parts of the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act as designated by the Tax Commissioner director.

Sec. 34. Section 66-1414, Revised Statutes Supplement, 1995, is amended to read:

66-1414. (1) Any fuel tax collected pursuant to the agreement shall be remitted to the State Treasurer for credit to the Highway Trust Fund for allocation as other motor vehicle fuel taxes, diesel fuel taxes, and compressed fuel taxes collected pursuant to sections 66-490 to 66-494, except that the State Treasurer shall first transfer such amounts to the Base State Fuels Tax Fund as the Tax Commissioner director determines to be equal to the amounts required to be transferred to other states.

(2) There is hereby created a fund to be designated the Base State Fuels Tax Fund which shall be set apart and maintained by the State Treasurer for prompt payments of all money to be transferred to another state pursuant to a cooperative fuel tax agreement. Any money in the Base State Fuels Tax Fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 35. Section 66-1415, Reissue Revised Statutes of Nebraska, is amended to read:

66-1415. (1) An additional fee may be collected by the issuing agency or association from a licensee for each annual decal issued pursuant to the agreement. The fee shall be in an amount determined by the Tax Commissioner director to be sufficient to recover reasonable administrative costs of the agreement but not more than ten dollars per annual decal. The fee shall be remitted to the State Treasurer and credited to the Interstate Motor Carriers Base State Motor Carrier Division Cash Fund, except that the Tax Commissioner director may by contract with an association provide for the association to retain a portion of the fee as payment for services rendered under the contract.

(2) There is hereby created a fund to be designated the Interstate Motor Carriers Base State Cash Fund which shall be set apart and maintained by the State Treasurer. The Motor Carrier Division Cash Fund shall be used to pay administrative costs of the Interstate Motor Carriers Base State Fuel Tax Compact International Fuel Tax Agreement Act. If any staff used for enforcing the agreement provided for in the act is used for any other state tax or program, the costs attributed to such other tax or program shall be borne by either the General Fund or the fund to which the money resulting from such other tax or program is credited, however it is appropriated by the Legislature. Any money in the Interstate Motor Carriers Base State Cash Fund on the operative date of this section shall be transferred to the Motor Carrier Division Cash Fund on such date.

Sec. 36. The director may use the provisions of the Uniform State Tax Lien Registration and Enforcement Act for purposes of enforcing the International Fuel Tax Agreement Act.

Sec. 37. Section 75-110, Revised Statutes Supplement, 1994, is amended to read:

75-110. The Public Service Commission shall adopt and promulgate rules and regulations for the government of its proceedings, including rules of procedure for notice and hearing. The commission shall adopt and promulgate rules and regulations which the commission deems necessary to regulate persons within the commission's jurisdiction. The commission shall

not take any action affecting persons subject to the commission's jurisdiction unless such action is taken pursuant to a rule, regulation, or statute.

The commission shall adopt and promulgate all rules and regulations necessary to enable the State of Nebraska to participate in the single state insurance registration system for motor carriers authorized by Section 4005 of the Intermodal Surface Transportation Efficiency Act of 1991, 49 U.S.C., and by applicable rules and regulations of the Interstate Commerce Commission.

Sec. 38. Section 75-114, Revised Statutes Supplement, 1995, is amended to read:

75-114. Any motor carrier or regulated motor carrier as defined in section 75-302, any common carrier, or any other person who may have has in his or her possession any book, paper, document, or record belonging to any carrier subject to the jurisdiction of the commission provisions of sections 75-101 to 75-801 and who shall, upon proper demand, fail or refuse fails or refuses to exhibit to any commissioner or any person authorized by the commission to investigate the same any book, paper, document, or record of such carrier, which is in the possession or under the control of such carrier or any officer, agent, or employee thereof, shall be guilty of a Class III misdemeanor. Any officer, agent, or employee of any carrier or any other person who shall, upon proper demand, fail or refuse fails or refuses to exhibit to any commissioner or any person authorized by the commission to investigate the same any book, paper, document, or record of such carrier, which is in the possession or under the control of such person, shall be guilty of a Class III misdemeanor for each offense.

Sec. 39. Section 75-115, Revised Statutes Supplement, 1995, is amended to read:

75-115. (1) The commission shall have the power to examine and inspect, from time to time, the condition of each motor carrier or regulated motor carrier as defined in section 75-302 or each common carrier, the carrier's equipment, and the manner of the carrier's conduct and management, with regard to the public safety and convenience in the state. Deputy state sheriffs employed by the commission shall have the power to require the driver of any motor vehicle of any motor carrier, regulated motor carrier, or common carrier to stop and exhibit his or her operator's license and vehicle registration and intrastate and interstate insurance registration credentials and submit to an inspection of such vehicle, license, registration, and credentials. The deputy state sheriffs may make arrests upon view and without warrant for any violation of Chapter 75 and the rules and regulations of the commission committed in their presence.

(2) If any equipment is found in an unsafe and dangerous condition, the commission shall immediately notify such carrier whose duty it is to put the same in repair, which shall be done by it within a reasonable time after receiving such notice. If any such carrier fails to perform this duty, the commission may enjoin and prevent it from operating the same while in such unsafe and dangerous condition or may after notice and hearing order such carrier to make reasonable improvements of its service, facilities, and equipment as are necessary.

(3) It is the policy of the Legislature that the on-road enforcement of the provisions of law related to regulated motor carriers and motor carriers administered by the commission shall be carried out by the carrier enforcement division of the Nebraska State Patrol.

Sec. 40. Section 75-116, Revised Statutes Supplement, 1995, is amended to read:

75-116. Each motor carrier or regulated motor carrier as defined in section 75-302 or common carrier required to furnish an annual report with a federal regulatory agency shall file a copy of the report with the commission on or before the date on which such report is filed with such agency. Each such carrier not required to file an annual report with a federal regulatory agency may be required to file an annual report with the commission in the form prescribed by the commission on or before April 30 of each year.

Sec. 41. Section 75-156, Revised Statutes Supplement, 1995, is amended to read:

75-156. (1) In addition to other penalties and relief provided by law, the Public Service Commission may assess a civil penalty of up to five thousand dollars against any person, motor carrier, regulated motor carrier, common carrier, or contract carrier for the violation of (a) any provision of Chapter 75, article 3, administered by the commission or section 75-126 as such section applies to any person or carrier specified in Chapter 75, article 3, (b) any term, condition, or limitation of any certificate or permit issued by the commission pursuant to Chapter 75, article 3, or (c) any rule, regulation, or order of the commission issued under authority delegated to the commission pursuant to Chapter 75, article 3. The amount of the civil penalty

assessed in each case shall be based on the severity of the violation charged. The commission may compromise or mitigate any penalty prior to hearing if all parties agree. In determining the amount of the penalty, the commission shall consider the appropriateness of the penalty in light of the gravity of the violation and the good faith of the violator in attempting to achieve compliance after notification of the violation is given.

(2) Upon notice and hearing in accordance with this section and section 75-157, the commission may enter an order assessing a civil penalty of up to one hundred dollars against any person, firm, partnership, limited liability company, corporation, cooperative, or association for (a) the violation of any provision of sections 75-604 and 86-805 or (b) failure to file an annual report as required by section 75-116 and as prescribed by commission rules and regulations. Each day during which the violation continues after the commission has issued an order finding that a violation has occurred constitutes a separate offense. Any party aggrieved by an order of the commission under this section has the rights of appeal set forth in section 75-136.01.

(3) When any person, motor carrier, regulated motor carrier, common carrier, or contract carrier is accused of any violation listed in subsection (1) of this section or when any person, firm, partnership, limited liability company, corporation, cooperative, or association is accused of any violation listed in subsection (2) of this section, the commission shall notify such person or party in writing (a) setting forth the date, facts, and nature of each act or omission upon which each charge of a violation is based, (b) specifically identifying the particular statute, certificate, permit, rule, regulation, or order purportedly violated, (c) that a hearing will be held and the time, date, and place of the hearing, (d) that in addition to the civil penalty, the commission may enforce additional penalties and relief as provided by law, and (e) that upon failure to pay any civil penalty determined by the commission, the penalty may be collected by civil action in the district court of Lancaster County.

Sec. 42. Section 75-301, Revised Statutes Supplement, 1995, is amended to read:

75-301. (1) It is the policy of the Legislature to comply with the laws of the United States, to promote uniformity of regulation, to prevent motor vehicle accidents, deaths, and injuries, to protect the public safety, to reduce redundant regulation, to promote financial responsibility on the part of all motor carriers operating in and through the state, and to foster the development, coordination, and preservation of a safe, sound, adequate, and productive motor carrier system which is vital to the economy of the state.

(2) It is the policy of the Legislature to (a) regulate transportation by motor carriers of passengers and household goods in intrastate commerce upon the public highways of Nebraska in such manner as to recognize and preserve the inherent advantages of and foster sound economic conditions in such transportation and among such carriers, in the public interest, (b) promote adequate economical and efficient service by such motor carriers and reasonable charges therefor without unjust discrimination, undue preferences or advantages, and unfair or destructive competitive practices, (c) improve the relations between and coordinate transportation by and regulation of such motor carriers and other carriers, (d) develop and preserve a highway transportation system properly adapted to the needs of the commerce of Nebraska, (e) cooperate with the several states and the duly authorized officials thereof, and (f) cooperate with the Interstate Commerce Commission United States Government in the administration and enforcement of the single state insurance registration system.

The commission, the Division of Motor Carrier Services, and the carrier enforcement division shall stringently enforce all provisions of section 75-126 and Chapter 75, article 3, so as to promote, encourage, and ensure a safe, dependable, responsive, and adequate transportation system for the public as a whole.

Sec. 43. Section 75-302, Revised Statutes Supplement, 1995, is amended to read:

75-302. For purposes of sections 75-301 to 75-322 and in all rules and regulations adopted and promulgated by the commission pursuant to such sections, unless the context otherwise requires:

(1) Carrier enforcement division means the carrier enforcement division of the Nebraska State Patrol or the Nebraska State Patrol;

(2) Certificate means a certificate of public convenience and necessity issued under Chapter 75, article 3, to common carriers by motor vehicle;

~~(2)~~ (3) Civil penalty means any monetary penalty assessed by the

commission or carrier enforcement division due to a violation of Chapter 75, article 3, or section 75-126 as such section applies to any person or carrier specified in Chapter 75, article 3; any term, condition, or limitation of any certificate or permit issued pursuant to Chapter 75, article 3; or any rule, regulation, or order of the commission, the Division of Motor Carrier Services, or the carrier enforcement division issued pursuant to Chapter 75, article 3;

(3) (4) Commission means the Public Service Commission;

(4) (5) Common carrier means any person who or which undertakes to transport passengers or household goods for the general public in intrastate commerce by motor vehicle for hire, whether over regular or irregular routes, upon the highways of this state;

(5) (6) Contract carrier means any motor carrier which transports passengers or household goods for hire other than as a common carrier designed to meet the distinct needs of each individual customer or a specifically designated class of customers without any limitation as to the number of customers it can serve within the class;

(7) Division of Motor Carrier Services means the Division of Motor Carrier Services of the Department of Motor Vehicles;

(6) (8) Highway means the roads, highways, streets, and ways in this state;

(7) (9) Household goods means- personal effects and property used or to be used in a dwelling, when a part of the equipment or supply of such dwelling, and similar property as the commission may provide by regulation if the transportation of such effects or property, is:

(a) Arranged and paid for by the householder, including transportation of property from a factory or store when the property is purchased by the householder with the intent to use in his or her dwelling; or

(b) Arranged and paid for by another party;

(a) Personal effects and property used or to be used in a dwelling when a part of the equipment or supply of the dwelling and such other similar property as the commission may provide by regulation. This subdivision shall not be construed to include property moving from a factory or store, except such property as the householder has purchased with intent to use in his or her dwelling and which is transported at the request of, and the transportation charges paid to the carrier by, the householder;

(b) Furniture; fixtures; equipment; and the property of stores; offices; museums; institutions; hospitals; or other establishments when a part of the stock, equipment, or supply of the stores; offices; museums; institutions; hospitals; or other establishments and such other similar property as the commission may provide by rule and regulation. This subdivision shall not be construed to include the stock-in-trade of any establishment; whether consignor or consignee, other than used furniture and used fixtures; except when transported as incidental to moving of the establishment, or a portion thereof, from one location to another; and

(c) Articles, including objects of art, displays, and exhibits which because of their unusual nature or value require the specialized handling and equipment usually employed in moving household goods and such other similar articles as the commission may provide by regulation. This subdivision shall not be construed to include any article, whether crated or uncrated, which does not, because of its unusual nature or value, require the specialized handling and equipment usually employed in moving household goods;

(8) (10) Intrastate commerce means commerce between any place in this state and any other place in this state and not in part through any other state;

(9) (11) Motor carrier means any person other than a regulated motor carrier who or which owns, controls, manages, operates, or causes to be operated any motor vehicle used to transport passengers or property over any public highway in this state;

(10) (12) Motor vehicle means any vehicle, machine, tractor, trailer, or semitrailer propelled or drawn by mechanical power and used upon the highways in the transportation of passengers or property but does not include any vehicle, locomotive, or car operated exclusively on a rail or rails;

(11) (13) Permit means a permit issued under Chapter 75, article 3, to contract carriers by motor vehicle;

(12) (14) Person means any individual, firm, partnership, limited liability company, corporation, company, association, or joint-stock association and includes any trustee, receiver, assignee, or personal representative thereof;

(13) (15) Private carrier means any motor carrier which owns, controls, manages, operates, or causes to be operated a motor vehicle to

transport passengers or property to or from its facility, plant, or place of business or to deliver to purchasers its products, supplies, or raw materials (a) when such transportation is within the scope of and furthers a primary business of the carrier other than transportation and (b) when not for hire. Nothing in sections 75-301 to 75-322 shall apply to private carriers except sections 75-307 to 75-307.03 as they apply to private carriers; and

(14) (16) Regulated motor carrier means any person who or which owns, controls, manages, operates, or causes to be operated any motor vehicle used to transport passengers, other than those excepted under section 75-303, or household goods over any public highway in this state.

Sec. 44. Section 75-303, Revised Statutes Supplement, 1995, is amended to read:

75-303. Sections 75-301 to 75-322 shall apply to transportation by a motor carrier or the transportation of passengers and household goods by a regulated motor carrier for hire in intrastate commerce except for the following:

(1) A motor carrier for hire in the transportation of school children and teachers to and from school;

(2) A motor carrier for hire operated in connection with a part of a streetcar system;

(3) Operation of any mover of household goods owned in or within a radius of five miles of the corporate limits of any city or village of this state engaged in the transportation of household goods within such city or village or such radius;

(4) (3) An ambulance, ambulance owner, hearse, or automobile used exclusively as an incident to conducting a funeral;

(5) (4) A motor carrier exempt by subdivision (1) of this section which hauls for hire (a) persons of a religious, fraternal, educational, or charitable organization, (b) pupils of a school to athletic events, (c) players of American Legion baseball teams when the point of origin or termination is within five miles of the domicile of the carrier, and (d) the elderly as defined in section 13-1203 and their spouses and dependents under a contract with a municipality or county authorized in section 13-1208;

(6) (5) A motor carrier operated by a city and engaged in the transportation of passengers, and such exempt operations shall be no broader than those authorized in intrastate commerce at the time the city or other political subdivision assumed ownership of the operation;

(7) (6) A motor vehicle owned and operated by a nonprofit organization which is exempt from payment of federal income taxes, as provided by section 501(c)(4), Internal Revenue Code, transporting solely persons over age sixty, persons who are spouses and dependents of persons over age sixty, and handicapped persons;

(8) (7) A motor carrier engaged in the transportation of passengers operated by a transit authority created under and acting pursuant to the laws of the State of Nebraska;

(9) (8) A motor carrier operated by a municipality or county, as authorized in section 13-1208, in the transportation of elderly persons;

(10) (9) A motor vehicle having a seating capacity of twenty or less which is operated by a governmental subdivision or a qualified public-purpose organization as defined in section 13-1203 engaged in the transportation of passengers in the state; and

(11) (10) A motor vehicle owned and operated by a nonprofit entity organized for the purpose of furnishing electric service.

Sec. 45. (1) Any mover of household goods operating in a city or village of this state or within a radius of five miles of the corporate limits of such city or village and engaged in the transportation for hire of household goods in such city or village or within such five-mile radius prior to January 1, 1996, may continue operations for a period of up to one year after the operative date of this section without obtaining a certificate of public convenience and necessity or a permit issued by the commission authorizing such operations. Beginning on and after one year after the operative date of this section, such mover of household goods shall be subject to sections 75-301 to 75-322.

(2) During the one-year period after the operative date of this section, the commission shall grant the authority to engage in the transportation for hire of household goods in such city or village or within such five-mile radius to any such mover of household goods which applies to the commission and furnishes evidence of its operations in a manner and form as directed by the commission by rule and regulation. The authority to engage in the transportation of household goods shall become effective one year after the operative date of this section.

Sec. 46. Section 75-305, Revised Statutes Supplement, 1995, is

amended to read:

75-305. For purposes of sustaining the administration and enforcement of sections 75-301 to 75-322 as such sections pertain to regulated motor carriers, there is hereby fixed an application fee of seventy-five dollars payable by the applicant at the time of filing the application, except that such fee shall not apply to applications under sections 75-303.01 and 75-303.02. In addition thereto, every regulated motor carrier subject to sections 75-301 to 75-322 shall pay an annual fee not exceeding the sum of twenty-five dollars for each motor vehicle operated, which fee shall be fixed by the commission and shall not exceed the amount actually necessary to sustain the administration and enforcement of such sections. When the applicant has registered his or her motor vehicles under section 60-305.09, such fee of twenty-five dollars shall be payable on whichever shall be the lesser of (1) the proportion of his or her fleet so registered or (2) the number of motor vehicles owned by him or her and actually used in intrastate business within this state, except that such annual fee for any truck-trailer or tractor-trailer combination shall be forty dollars. In the case of a truck-trailer or tractor-trailer combination, only one license plate shall be required for such combination. Such annual fees shall be due and payable on or before January 1 and shall be delinquent on March 1 of each year after such permit or certificate has been issued. If the initial certificate or permit is issued to a motor carrier on or after July 1, the fee shall be fifty percent of the annual fee. Such fees shall be paid to and collected by the commission and remitted to the State Treasurer within thirty days of receipt for credit to the General Fund.

Sec. 47. Section 75-306, Revised Statutes Supplement, 1995, is amended to read:

75-306. Receipt for the payment of annual fees shall be issued by the commission. The commission shall issue sufficient license plates and renewal tabs to any regulated motor carrier who is in compliance with sections 75-301 to 75-322 and the rules and regulations of the commission, except contract carriers operating pursuant to section 75-303.01, for the purpose of identification of regulated motor carriers subject to such sections and to distinguish those regulated motor carriers from other commercial motor carriers not subject to such sections. The Director of Motor Vehicles shall prepare a form of license plate and renewal tab for such regulated motor carriers and furnish a sufficient supply of them to the commission.

Sec. 48. Section 75-307.03, Revised Statutes Supplement, 1995, is amended to read:

75-307.03. The carrier enforcement division of the Nebraska State Patrol or the Nebraska State Patrol may perform a safety compliance audit of any motor carrier or private carrier subject to section 75-307.01. The safety compliance audit shall be performed in the same manner as set forth in sections 75-369.01 and 75-369.02. Insurance requirements for intrastate motor carriers and private carriers adopted by the commission pursuant to section 75-307 shall apply to a motor carrier or private carrier subject to section 75-307.01. The Superintendent of Law Enforcement and Public Safety may impose a civil penalty against a motor carrier or private carrier for any violation of section 75-363 or 75-364 pursuant to sections 75-369.03 to 75-369.07 based upon the safety review or safety compliance audit of such motor carrier or private carrier. Any violation of section 75-307 by a motor carrier or private carrier shall be referred to the commission for disposition under section 75-156, and the commission may take any other action provided by section 75-133.

Sec. 49. Section 75-309.01, Revised Statutes Supplement, 1995, is amended to read:

75-309.01. Each motor vehicle owned, used, or attempted to be used by any person as a common or contract carrier to transport passengers for hire in violation of section 75-309 is declared to be a public nuisance and subject to seizure and confiscation by any person charged with the enforcement of this section. Any motor vehicle which is owned, used, or attempted to be used by any person as a common or contract carrier to transport passengers for hire in violation of section 75-309 may be seized upon the arrest of the person who uses or owns the motor vehicle, and upon the conviction of the person for the violation of such section, the motor vehicle shall, as a part of the element of the violation, at the discretion of the court, be forfeited to the state and delivered to the commission to be disposed of as provided by law. The sale shall be subject to any liens of record. The commission shall remit the proceeds of the sale to the State Treasurer for credit to the permanent school fund.

Sec. 50. Section 75-311, Revised Statutes Supplement, 1995, is amended to read:

75-311. (1) A certificate shall be issued to any qualified applicant authorizing the whole or any part of the operations covered by the application if it is found after notice and hearing that (a) the applicant is fit, willing, and able properly to perform the service proposed and to conform to the provisions of sections 75-301 to 75-322 and the requirements, rules, and regulations of the commission under such sections and (b) the proposed service, to the extent to be authorized by the certificate, whether regular or irregular, passenger or household goods, is or will be required by the present or future public convenience and necessity. Otherwise the application shall be denied.

(2) A permit shall be issued to any qualified applicant therefor authorizing in whole or in part the operations covered by the application if it appears after notice and hearing from the application or from any hearing held on the application that (a) the applicant is fit, willing, and able properly to perform the service of a contract carrier by motor vehicle and to conform to the provisions of such sections and the lawful requirements, rules, and regulations of the commission under such sections and (b) the proposed operation, to the extent authorized by the permit, will be consistent with the public interest by providing services designed to meet the distinct needs of each individual customer or a specifically designated class of customers as defined in subdivision ~~(5)~~ (6) of section 75-302. Otherwise the application shall be denied.

(3) No person shall at the same time hold a certificate as a common carrier and a permit as a contract carrier for transportation of household goods by motor vehicles over the same route or within the same territory unless the commission finds that it is consistent with the public interest and with the policy declared in section 75-301.

(4) After the issuance of a certificate or permit, the commission shall review the operations of all common or contract carriers who hold authority from the commission to determine whether there are insufficient operations in the transportation of household goods to justify the commission's finding that such common or contract carrier has willfully failed to perform transportation under sections 75-301 to 75-322 and rules and regulations promulgated under such sections. If the commission determines that there are insufficient operations, then the commission shall commence proceedings under section 75-315 to revoke the certificate or permit involved.

(5) This section shall not apply to operations pursuant to a contract authorized by sections 75-303.01 and 75-303.02.

Sec. 51. Section 75-348, Revised Statutes Supplement, 1995, is amended to read:

75-348. Except as otherwise provided, it is unlawful for any common, contract, or private carrier of property by motor vehicle in interstate commerce to operate any motor vehicle within this state without first having registered with the commission Division of Motor Carrier Services in accordance with sections 75-348 to 75-358, except that it shall not be necessary for such common, contract, or private carrier to prove public convenience and necessity as a condition for such registration. Such sections shall not apply to motor vehicles leased for thirty days or less, motor vehicles with a gross vehicle weight rating of ten thousand pounds or less, and used for the occasional transportation of personal property by individuals not for compensation and not in the furtherance of a commercial enterprise and shall not apply to motor vehicles on which annual fees are paid under section 75-305. The division shall adopt and promulgate rules and regulations necessary to enable the State of Nebraska to participate in the single state insurance registration system for motor carriers authorized by section 4005 of the Intermodal Surface Transportation Efficiency Act of 1991, 105 Stat. 1921, and by applicable rules and regulations promulgated by the Interstate Commerce Commission or its successor agency, and which are owned and operated by common carriers or contract carriers which presently hold or which in the future may hold certificates of public convenience and necessity or permits issued by the commission pursuant to sections 75-301 to 75-322.

Sec. 52. Section 75-349, Revised Statutes Supplement, 1994, is amended to read:

75-349. Applications for registration pursuant to section 75-348 shall be made to the Division of Motor Carrier Services Public Service Commission in writing, shall be verified under oath, and shall be in such form and shall contain such information as the commission shall require division requires by rule or regulation. Whenever the applicant is a motor common or contract carrier in interstate commerce, there shall be attached to the original of the application a copy of the operating authority issued to the applicant by the Interstate Commerce Commission United States Government. Upon receipt of an application, which is in compliance with the provisions of

sections 75-348 to 75-358 and the rules and regulations promulgated by the Public Service Commission division thereunder, and the filing fee, if any, required by law, the commission division shall approve the application for registration.

Sec. 53. Section 75-350, Revised Statutes Supplement, 1994, is amended to read:

75-350. Each motor common or contract carrier shall be required to file and maintain with the commission Division of Motor Carrier Services a current record of its operating authority issued to it by the Interstate Commerce Commission United States Government permitting operation within the state, and it shall be unlawful for any motor common or contract carrier to exercise such interstate operating authority within the state until there has been filed with and approved by the commission division an application for the registration of such interstate operating authority as provided for in sections 75-348 to 75-358 and there has been compliance with all other requirements of such sections. A motor common or contract carrier shall only be required to file with the commission division that portion of its interstate operating authority which permits operation within the state. A motor common or contract carrier shall not be required to file with the commission division an emergency temporary authority having a duration of thirty consecutive days or less if such carrier has (1) registered its other interstate operating authority, if any, under the provisions of such sections and (2) furnished to the commission division a telegram or other written communication describing such emergency or temporary operating authority and stating that the operation will be in full compliance with such sections.

Sec. 54. Section 75-351, Reissue Revised Statutes of Nebraska, is amended to read:

75-351. The initial registration of such interstate motor common or contract carrier operating authority shall be in the form prescribed by section 75-349 for the filing of an application for registration, and subsequent applications shall be in such form and contain such information as the commission shall require Division of Motor Carrier Services requires by rule or regulation. All applications for the registration of such interstate operating authorities shall be filed in duplicate with the commission division. The original, to which a copy of the interstate operating authority shall be attached, shall be retained by the commission division. The copy of the application shall be transmitted to the motor common or contract carrier applicant when the application is approved by the commission division. The application shall be accompanied by the filing fee, if any, prescribed by law.

Sec. 55. Section 75-352, Revised Statutes Supplement, 1994, is amended to read:

75-352. It shall be unlawful for any common, contract, or private carrier to conduct any operations under the registration provided for by sections 75-348 to 75-358 until such carrier has registered with the Public Service Commission Division of Motor Carrier Services the number of motor vehicles to be operated thereunder and has met the insurance and bond requirements provided for in section 75-307 and all motor vehicles are identified as being registered with the commission division in a manner to be provided in rules and regulations which shall be adopted by the commission division in conformance with federal law and Interstate Commerce Commission regulations. It shall be unlawful for any common, contract, or private carrier not domiciled in this state to conduct operations under such registration unless such carriers make the filings and pay the fees provided for in sections 75-348 to 75-358 through an agent designated by the Public Service Commission division, which agent shall be a corporation, organized under the laws of this state, not for profit, and it has been exempted from the payment of federal income taxes, as provided by section 501(c)(4), (6), or (8) of the Internal Revenue Code. It shall be the duty of the designated agent to:

(1) Serve as the true and lawful attorney for such carriers upon whom all legal processes may be served in any action or proceeding against such carrier, growing out of such use or operation of a motor vehicle over or upon the streets, highways, or any other place within this state, resulting in damages or loss to person or property;

(2) Certify with the office of the Secretary of State, in a manner to be prescribed by the Secretary of State, a current list of all such carriers for whom the designated agent is serving under subdivision (1) of this section;

(3) File with the commission division, in a manner to be prescribed by the commission division, evidence of compliance by such carriers with the requirements of section 75-307; and

(4) Collect from such carriers and pay to the commission division.

at the time of making the filings prescribed herein, all fees required by the provisions of sections 75-348 to 75-358, and the designated agent may collect an additional fee not to exceed fifty cents per motor vehicle registered with the ~~commission~~ division under such sections.

Sec. 56. Section 75-353, Revised Statutes Supplement, 1994, is amended to read:

75-353. Each common, contract, or private carrier of property by motor vehicle which operates a motor vehicle under the registration required by sections 75-348 to 75-358 shall make such filing as required by the rules and regulations of the ~~Public Service Commission Division of Motor Carrier Services~~ when such carrier initiates the operation of newly acquired motor vehicles or discontinues operation of any motor vehicle within the state.

Sec. 57. Section 75-354, Revised Statutes Supplement, 1994, is amended to read:

75-354. For the purpose of sustaining the administration and enforcement of sections 75-348 to 75-358, there is hereby imposed an application fee of twenty-five dollars payable at the time of filing the original or subsequent applications. In addition thereto, there is imposed an annual fee of one dollar until the 1992 registration period begins and three dollars on and after such date per motor vehicle for the issuance by the ~~commission~~ Division of Motor Carrier Services of the motor vehicle identifier provided for by such sections. Such fees shall be paid to and collected by the ~~commission~~ division and deposited with the State Treasurer within thirty days from the receipt thereof. The money so received shall be paid into the state treasury and by the State Treasurer placed in the General Fund.

Sec. 58. Section 75-355, Reissue Revised Statutes of Nebraska, is amended to read:

75-355. ~~In the event the commission~~ If the Division of Motor Carrier Services fails to act upon any filing provided for in sections 75-348 to 75-358 within thirty days after the receipt thereof and such filings have been made in compliance with the provisions of sections 75-348 to 75-358 and the rules and regulations promulgated thereunder, then the common, contract, or private carrier for whose benefit such filing was made may begin operation within the state in such manner as would have been authorized if the filing had been acted upon favorably by the ~~commission~~ division within such period of thirty days. Such carrier may continue such operation until the time the ~~commission~~ division acts upon such filing.

Sec. 59. Section 75-358, Revised Statutes Supplement, 1995, is amended to read:

75-358. Any person, private carrier, common carrier, or contract carrier operating any motor vehicle in violation of any provision of sections 75-348 to 75-358, any rule, regulation, or order of the ~~commission~~ Division of Motor Carrier Services, or any term or condition of any registration shall be guilty of a Class IV misdemeanor and shall also be subject to the provisions of sections ~~75-156 to 75-158~~ section 75-369.03. Each day of such violation shall constitute a separate offense.

Sec. 60. Section 75-366, Revised Statutes Supplement, 1995, is amended to read:

75-366. For the purpose of enforcing ~~sections 75-307 to 75-307.03, 75-352, 75-363, and 75-364~~ Chapter 75, article 3, any officer of the carrier enforcement division of the Nebraska State Patrol or any officer of the Nebraska State Patrol may, upon demand, inspect the accounts, records, and equipment of any carrier or shipper. ~~The carrier enforcement division shall enforce the provisions of Chapter 75, article 3. To promote uniformity of enforcement, the carrier enforcement division shall cooperate and consult with the Public Service Commission, the Division of Motor Carrier Services, and the Motor Carrier Advisory Council.~~ For the purpose of enforcing sections 75-363 and 75-364, any officer of the carrier enforcement division of the Nebraska State Patrol or any officer of the Nebraska State Patrol shall have the authority of special agents of the Federal Highway Administration.

Sec. 61. Section 75-368, Reissue Revised Statutes of Nebraska, is amended to read:

75-368. (1) The Nebraska State Patrol or the carrier enforcement division may adopt and promulgate rules and regulations as are necessary to carry out and enforce sections 75-363 to 75-368.

(2) ~~The rules and regulations utilized by the Public Service Commission to administer any function or duty transferred to the Division of Motor Carrier Services on the operative date of this section shall be administered as if adopted by the Division of Motor Carrier Services and shall remain effective until repealed, amended, modified, or reenacted by the Division of Motor Carrier Services.~~

Sec. 62. Section 75-369.03, Revised Statutes Supplement, 1994, is

amended to read:

75-369.03. The Superintendent of Law Enforcement and Public Safety may issue an order imposing a civil penalty against an interstate motor carrier for a violation of sections 75-348 to 75-358 or against an intrastate motor carrier for violation of section 75-363 or 75-364 based upon an inspection conducted pursuant to section 75-366 in an amount which shall not exceed five hundred dollars for any single violation in any proceeding or series of related proceedings against any person, motor carrier, common carrier, contract carrier, exempt carrier, or private carrier as defined in 49 C.F.R. part 390.5 of the federal Motor Carrier Safety Regulations as adopted in section 75-363. Upon the discovery of any violation by an interstate motor carrier of section 75-307, 75-352, 75-363, or 75-364 based upon an inspection conducted pursuant to section 75-366, the superintendent shall immediately refer such violation to the appropriate federal agency for disposition, and upon the discovery of any violation by an intrastate motor carrier of section 75-307 based upon such inspection, the superintendent shall refer such violation to the Public Service Commission for disposition.

Sec. 63. Section 75-370, Revised Statutes Supplement, 1995, is amended to read:

75-370. Enforcement of sections 75-307 to 75-307.03, 75-309, 75-352, 75-383, and 75-384 shall be carried out by the commission and by the carrier enforcement division of the Nebraska State Patrol or the Nebraska State Patrol pursuant to the rules and regulations adopted and promulgated by the commission to enforce such sections. Any violation of such sections by any regulated motor carrier, motor carrier, or private carrier shall be referred to the commission for disposition under section 75-156, and the commission may take any other action provided by section 75-133.

Sec. 64. Section 75-371, Revised Statutes Supplement, 1995, is amended to read:

75-371. Any person, private carrier, common carrier, or contract carrier which operates any motor vehicle in violation of section 75-307, 75-307.01, 75-307.02, 75-307.03, 75-352, 75-383, or 75-384 or any rule, regulation, or order of the commission pertaining to any of such sections shall be guilty of a Class IV misdemeanor. Each day of such violation shall constitute a separate offense.

Sec. 65. Section 77-2703, Revised Statutes Supplement, 1995, is amended to read:

77-2703. (1) There is hereby imposed a tax at the rate provided in section 77-2701.02 upon the gross receipts from all sales of tangible personal property sold at retail in this state, the gross receipts of every person engaged as a public utility, as a community antenna television service operator or any person involved in the connecting and installing of the services defined in subdivision (2)(a), (b), or (d) of section 77-2702.07, or as a retailer of intellectual or entertainment properties referred to in subsection (3) of section 77-2702.07, the gross receipts from the sale of admissions in this state, and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax under this section. When there is a sale, the tax shall be imposed at the rate in effect at the time the gross receipts are realized under the accounting basis used by the retailer to maintain his or her books and records.

(a) The tax imposed by this section shall be collected by the retailer from the consumer. It shall constitute a part of the purchase price and until collected shall be a debt from the consumer to the retailer and shall be recoverable at law in the same manner as other debts. The tax required to be collected by the retailer from the consumer constitutes a debt owed by the retailer to this state.

(b) It is unlawful for any retailer to advertise, hold out, or state to the public or to any customer, directly or indirectly, that the tax or part thereof will be assumed or absorbed by the retailer, that it will not be added to the selling, renting, or leasing price of the property sold, rented, or leased, or that, if added, it or any part thereof will be refunded. The provisions of this subdivision shall not apply to a public utility.

(c) The tax required to be collected by the retailer from the purchaser, unless otherwise provided by statute or by rule and regulation of the Tax Commissioner, shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales, rentals, or leases.

(d) For the purpose of more efficiently securing the payment, collection, and accounting for the sales tax and for the convenience of the retailer in collecting the sales tax, it shall be the duty of the Tax Commissioner to adopt and promulgate appropriate rules and regulations

prescribing a schedule or schedules of the amounts to be collected from the consumer or user to effectuate the computation and collection of the tax imposed by the Nebraska Revenue Act of 1967. Such schedule or schedules shall provide that the tax shall be collected from the consumer or user uniformly on sales according to brackets based on sales prices of the item or items, except that the Tax Commissioner may authorize computation and collection of the tax uniformly on a straight percentage basis in lieu of brackets in situations involving machine or computer billing.

(e) The use of tokens or stamps for the purpose of collecting or enforcing the collection of the taxes imposed in the Nebraska Revenue Act of 1967 or for any other purpose in connection with such taxes is prohibited.

(f) For the purpose of the proper administration of the provisions of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail sales tax, it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of property is not a sale at retail is upon the person who makes the sale unless he or she takes, in good faith, from the purchaser a resale certificate to the effect that the property is purchased for the purpose of reselling, leasing, or renting it or takes, in good faith, an exemption certificate pursuant to subsection (7) of section 77-2705. Receipt of a resale certificate or exemption certificate, taken in good faith, shall be conclusive proof for the seller that the sale was made for resale or was exempt.

(g) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in section 60-301, the tax shall be collected by the lessor on the rental or lease price, except as otherwise provided within this section:

(i) From all vehicles registered for operation upon the highways of this state which are rented or leased for periods of one year or more; or

(ii) From all vehicles delivered by the lessor within this state which are rented or leased for periods of less than one year.

(h) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in section 60-301, for periods of one year or more, the lessor may elect not to collect and remit the sales tax on the gross receipts and instead pay a sales tax on the cost of such vehicle. If such election is made, it shall be made pursuant to the following conditions:

(i) Notice of the desire to make such election shall be filed with the Tax Commissioner and shall not become effective until the Tax Commissioner is satisfied that the taxpayer has complied with all conditions of this subsection and all rules and regulations of the Tax Commissioner;

(ii) Such election when made shall continue in force and effect for a period of not less than two years and thereafter until such time as the lessor elects to terminate the election;

(iii) When such election is made, it shall apply to all vehicles of the lessor rented or leased for periods of one year or more except vehicles to be leased to common or contract carriers who provide to the lessor a valid common or contract carrier exemption certificate. If the lessor rents or leases other vehicles for periods of less than one year, such lessor shall maintain his or her books and records and his or her accounting procedure as the Tax Commissioner prescribes; and

(iv) The Tax Commissioner by rule and regulation shall prescribe the contents and form of the notice of election, a procedure for the determination of the tax base of vehicles which are under an existing lease at the time such election becomes effective, the method and manner for terminating such election, and such other rules and regulations as may be necessary for the proper administration of this subdivision.

(1) The tax imposed by this section on the sales of motor vehicles, trailers, and semitrailers as defined in section 60-301 shall be the liability of the purchaser and, with the exception of motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09, the tax shall be collected by the county treasurer or designated county official as provided in section 60-302 at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. The tax imposed by this section on motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09 shall be collected by the Department of Motor Vehicles at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. At the time of the sale of any motor vehicle, trailer, or semitrailer, the seller shall (i) state on the sales invoice the dollar amount of the tax imposed under this section and (ii) furnish to the purchaser a certified statement of the transaction, in such form as the Tax Commissioner prescribes, setting

forth as a minimum the total sales price, the allowance for any trade-in, and the difference between the two. The sales tax due shall be computed on the difference between the total sales price and the allowance for any trade-in as disclosed by such certified statement. Any seller who willfully understates the amount upon which the sales tax is due shall be subject to a penalty of one thousand dollars. A copy of such certified statement shall also be furnished to the Tax Commissioner. Any seller who fails or refuses to furnish such certified statement shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars. If the seller fails to state on the sales invoice the dollar amount of the tax due, the purchaser shall have the right and authority to rescind any agreement for purchase and to declare the purchase null and void. If the purchaser retains such motor vehicle, trailer, or semitrailer in this state and does not register it for operation on the highways of this state within thirty days of the purchase thereof, the tax imposed by this section shall immediately thereafter be paid by the purchaser to the county treasurer, the designated county official, or the Department of Motor Vehicles. If the tax is not paid on or before the thirtieth day after its purchase, the county treasurer, designated county official, or Department of Motor Vehicles shall also collect from the purchaser interest from the thirtieth day through the date of payment and sales tax penalties as provided in the Nebraska Revenue Act of 1967. The county treasurer, designated county official, or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner by the fifteenth day of the following month. The county treasurer or designated county official shall deduct and withhold for the use of the county general fund, from all amounts required to be collected under this subsection, the collection fee permitted to be deducted by any retailer collecting the sales tax. The Department of Motor Vehicles shall deduct, withhold, and deposit in the ~~Interstate Registration Operations~~ Motor Carrier Division Cash Fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The collection fee shall be forfeited if the county treasurer, designated county official, or Department of Motor Vehicles violates any rule or regulation pertaining to the collection of the use tax.

(j)(i) The tax imposed by this section on the sale of a motorboat as defined in section 37-1204 shall be the liability of the purchaser. The tax shall be collected by the county treasurer at the time the purchaser makes application for the registration of the motorboat. At the time of the sale of a motorboat, the seller shall (A) state on the sales invoice the dollar amount of the tax imposed under this section and (B) furnish to the purchaser a certified statement of the transaction, in such form as the Tax Commissioner prescribes, setting forth as a minimum the total sales price, the allowance for any trade-in, and the difference between the two. The sales tax due shall be computed on the difference between the total sales price and the allowance for any trade-in as disclosed by such certified statement. A copy of such certified statement shall also be furnished to the Tax Commissioner. Any seller who fails or refuses to furnish such certified statement shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars. If the seller fails to state on the sales invoice the dollar amount of the tax due, the purchaser shall have the right and authority to rescind any agreement for purchase and to declare the purchase null and void. If the purchaser retains such motorboat in this state and does not register it within thirty days of the purchase thereof, the tax imposed by this section shall immediately thereafter be paid by the purchaser to the county treasurer. The county treasurer shall report and remit the tax so collected to the Tax Commissioner at such times as the Tax Commissioner may require by rule and regulation. The county treasurer shall deduct and withhold for the use of the county general fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The collection fee shall be forfeited if the county treasurer violates any rule or regulation pertaining to the collection of the use tax.

(ii) Subdivision (1)(j)(i) of this section becomes operative January 1, 1997.

(k) The Tax Commissioner shall adopt and promulgate necessary rules and regulations for determining the amount subject to the taxes imposed by this section so as to insure that the full amount of any applicable tax is paid in cases in which a sale is made of which a part is subject to the taxes imposed by this section and a part of which is not so subject and a separate accounting is not practical or economical.

(2) A use tax is hereby imposed on the storage, use, or other consumption in this state of property purchased, leased, or rented from any

retailer and on any transaction the gross receipts of which are subject to tax under subsection (1) of this section on or after June 1, 1967, for storage, use, or other consumption in this state at the rate set as provided in subsection (1) of this section on the sales price of the property or, in the case of leases or rentals, of the lease or rental prices.

(a) Every person storing, using, or otherwise consuming in this state property purchased from a retailer or leased or rented from another person for such purpose shall be liable for the use tax at the rate in effect when his or her liability for the use tax becomes certain under the accounting basis used to maintain his or her books and records. His or her liability shall not be extinguished until the use tax has been paid to this state, except that a receipt from a retailer engaged in business in this state or from a retailer who is authorized by the Tax Commissioner, under such rules and regulations as he or she may prescribe, to collect the sales tax and who is, for the purposes of the Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a retailer engaged in business in this state, which receipt is given to the purchaser pursuant to subdivision (b) of this subsection, shall be sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

(b) Every retailer engaged in business in this state and selling, leasing, or renting property for storage, use, or other consumption in this state shall, at the time of making any sale, collect any tax which may be due from the purchaser and shall give to the purchaser, upon request, a receipt therefor in the manner and form prescribed by the Tax Commissioner.

(c) The Tax Commissioner, in order to facilitate the proper administration of the use tax, may designate such person or persons as he or she may deem necessary to be use tax collectors and delegate to such persons such authority as is necessary to collect any use tax which is due and payable to the State of Nebraska. The Tax Commissioner may require of all persons so designated a surety bond in favor of the State of Nebraska to insure against any misappropriation of state funds so collected. The Tax Commissioner may require any tax official, city, county, or state, to collect the use tax on behalf of the state. All persons designated to or required to collect the use tax shall account for such collections in the manner prescribed by the Tax Commissioner. Nothing in this subdivision shall be so construed as to prevent the Tax Commissioner or his or her employees from collecting any use taxes due and payable to the State of Nebraska.

(d) All persons designated to collect the use tax and all persons required to collect the use tax shall forward the total of such collections to the Tax Commissioner at such time and in such manner as the Tax Commissioner may prescribe. Such collectors of the use tax shall deduct and withhold from the amount of taxes collected two and one-half percent of the first three thousand dollars remitted each month and one-half of one percent of all amounts in excess of three thousand dollars remitted each month as reimbursement for the cost of collecting the tax, except that for each month from October 1, 1991, to September 30, 1992, such collectors shall deduct and withhold from the amount of taxes collected three percent of the first five thousand dollars remitted each month and one percent of all amounts in excess of five thousand dollars remitted each month as reimbursement for the cost of collecting the tax and for each month from April 1, 1993, to March 31, 1994, such collectors shall deduct and withhold from the amount of taxes collected three-quarters of one percent of the first two thousand dollars remitted each month and one-quarter of one percent of all amounts in excess of two thousand dollars remitted each month as reimbursement for the cost of collecting the tax. Any such deduction shall be forfeited to the State of Nebraska if such collector violates any rule, regulation, or directive of the Tax Commissioner.

(e) For the purpose of the proper administration of the Nebraska Revenue Act of 1967 and to prevent evasion of the use tax, it shall be presumed that property sold, leased, or rented by any person for delivery in this state is sold, leased, or rented for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who purchases, leases, or rents the property.

(f) It shall be further presumed, in the absence of evidence to the contrary, that property shipped or brought to this state by the purchaser after June 1, 1967, was purchased from a retailer on or after that date for storage, use, or other consumption in this state.

(g)(i) Except as provided in subdivisions (g)(ii) through (g)(v) of this subsection, when a person purchases property in another state, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any foreign country with the intent of using such property in such other state, commonwealth, territory, possession, or country and such property is actually used in the other state, commonwealth, territory, possession, or

country for its intended purpose, the property shall not be subject to tax in this state.

(ii) Subdivision (g)(i) of this subsection shall only apply to a motor vehicle, trailer, or semitrailer as defined in section 60-301 when it is licensed for operation on the highways of the other state, commonwealth, territory, possession, or country prior to being brought into this state.

(iii) Subdivision (g)(i) of this subsection shall not apply to an aircraft which is brought into this state within one year of purchase and (A) is regularly based within this state or (B) more than one-half of the aircraft's operating hours are within this state.

For purposes of subdivision (g)(iii) of this subsection, operation of the aircraft for the purpose of maintenance, repair, or fabrication with subsequent removal from this state upon completion of such maintenance, repair, or fabrication shall not be considered operating hours.

(iv)(A) Subdivision (g)(i) of this subsection shall only apply to a motorboat as defined in section 37-1204 when it is registered for operation in the other state, commonwealth, territory, possession, or country prior to being brought into this state.

(B) Subdivision (g)(iv)(A) of this subsection becomes operative January 1, 1997.

(v) Subdivision (g)(i) of this subsection shall not apply to any property that is manufactured, processed, or fabricated in another state and that is not used for its intended purpose in the other state after its manufacture, processing, or fabrication.

Sec. 66. The Revisor of Statutes shall assign sections 1 to 6 of this act to Chapter 75, article 3. The Revisor of Statutes shall assign section 45 of this act to Chapter 75, article 3.

Sec. 67. Sections 44, 45, 49, 66, 67, 69, and 71 of this act become operative on their effective date. Sections 1 to 36, 65, and 70 of this act become operative on July 1, 1996. The remaining sections of this act become operative on January 1, 1997.

Sec. 68. Original sections 75-351, 75-355, and 75-368, Reissue Revised Statutes of Nebraska, sections 75-110, 75-349, 75-350, 75-352 to 75-354, and 75-369.03, Revised Statutes Supplement, 1994, and sections 75-114 to 75-116, 75-156, 75-301, 75-302, 75-305, 75-306, 75-307.03, 75-311, 75-348, 75-358, 75-366, 75-370, and 75-371, Revised Statutes Supplement, 1995, are repealed.

Sec. 69. Original sections 75-303 and 75-309.01, Revised Statutes Supplement, 1995, are repealed.

Sec. 70. Original sections 60-305.11, 60-305.12, 60-305.15, 60-305.16, 66-1401, 66-1402, 66-1404, 66-1405, 66-1407 to 66-1413, and 66-1415, Reissue Revised Statutes of Nebraska, sections 60-106, 60-1303, 60-1306, 66-4,114, 66-738, and 66-1403, Revised Statutes Supplement, 1994, and sections 60-115, 60-305.09, 60-305.14, 66-491, 66-712, 66-727, 66-1414, and 77-2703, Revised Statutes Supplement, 1995, are repealed.

Sec. 71. Since an emergency exists, this act takes effect when passed and approved according to law.