

LEGISLATURE OF NEBRASKA  
 ONE HUNDRED THIRD LEGISLATURE  
 FIRST SESSION  
**LEGISLATIVE BILL 207**

Introduced by McCoy, 39.

Read first time January 15, 2013

Committee:

A BILL

1 FOR AN ACT relating to motor vehicle registration; to amend section  
 2 60-1515, Reissue Revised Statutes of Nebraska, and  
 3 sections 60-386, 60-3,141, 60-3,156, 60-3,186, and  
 4 60-3,190, Revised Statutes Cumulative Supplement, 2012;  
 5 to transfer powers and duties from county treasurers to  
 6 the Department of Motor Vehicles; to change the  
 7 distribution of certain motor vehicle registration fees;  
 8 to provide for postage and handling fees as prescribed;  
 9 to harmonize provisions; to provide an operative date;  
 10 and to repeal the original sections.

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

1                   Section 1. Section 60-386, Revised Statutes Cumulative  
2 Supplement, 2012, is amended to read:

3                   60-386 Each new application shall contain, in addition to  
4 other information as may be required by the department, the name and  
5 residential and mailing address of the applicant and a description of  
6 the motor vehicle or trailer, including the color, the manufacturer,  
7 the identification number, and the weight of the motor vehicle or  
8 trailer required by the Motor Vehicle Registration Act. With the  
9 application the applicant shall pay the proper registration fee and  
10 shall state whether the motor vehicle is propelled by alternative  
11 fuel and, if alternative fuel, the type of fuel. The ~~form application~~  
12 shall also contain a ~~notice-notification~~ that bulk fuel purchasers  
13 may be subject to federal excise tax liability. The department shall  
14 ~~prescribe a form, containing the notice, for supplying the~~  
15 ~~information for motor vehicles to be registered. The county treasurer~~  
16 ~~shall include the form in each mailing made pursuant to include such~~  
17 notification in the notices required by section 60-3,186.

18                   Sec. 2. Section 60-3,141, Revised Statutes Cumulative  
19 Supplement, 2012, is amended to read:

20                   60-3,141 (1) The various county treasurers shall act as  
21 agents for the department in the collection of all motor vehicle  
22 taxes, motor vehicle fees, and registration fees.

23                   (2) While acting as agents pursuant to subsection (1) of  
24 this section, the county treasurers shall in addition to the taxes  
25 and registration fees collect ~~and retain for the county two dollars~~

1 one dollar and fifty cents for each registration of a motor vehicle  
2 or trailer of a resident of the State of Nebraska and ~~five dollars~~  
3 four dollars and fifty cents for each registration of a motor vehicle  
4 or trailer of a nonresident. ~~from the funds collected for the~~  
5 ~~registration issued.~~ The county treasurer shall credit ~~the~~ such  
6 additional fees collected for the county to the county general fund.

7 (3) The county treasurers shall transmit all motor  
8 vehicle fees and registration fees collected to the State Treasurer  
9 on or before the twenty-fifth day of each month and at such other  
10 times as the State Treasurer requires for credit to the Motor Vehicle  
11 Fee Fund and the Highway Trust Fund, respectively, except as provided  
12 in section 60-3,156. Any county treasurer who fails to transfer to  
13 the State Treasurer the amount due the state at the times required in  
14 this section shall pay interest at the rate specified in section  
15 45-104.02, as such rate may be adjusted from time to time, from the  
16 time the motor vehicle fees and registration fees become due until  
17 paid.

18 (4) If a registrant requests delivery of license plates,  
19 registration certificates, or validation decals by mail, the county  
20 treasurer may charge a postage and handling fee in an amount not more  
21 than necessary to recover the cost of postage and handling for the  
22 specific items mailed to the registrant.

23 Sec. 3. Section 60-3,156, Revised Statutes Cumulative  
24 Supplement, 2012, is amended to read:

25 60-3,156 In addition to the registration fees for motor

1 vehicles and trailers, the county treasurer or his or her agent shall  
2 collect:

3 (1) ~~One dollar and fifty cents~~ Two dollars for each  
4 certificate issued and shall remit ~~one dollar and fifty cents~~ two  
5 dollars of each additional fee collected to the State Treasurer for  
6 credit to the Department of Motor Vehicles Cash Fund;

7 (2) Fifty cents for each certificate issued and shall  
8 remit the fee to the State Treasurer for credit to the Nebraska  
9 Emergency Medical System Operations Fund; and

10 (3) One dollar and fifty cents for each certificate  
11 issued and shall remit the fee to the State Treasurer for credit to  
12 the State Recreation Road Fund.

13 Sec. 4. Section 60-3,186, Revised Statutes Cumulative  
14 Supplement, 2012, is amended to read:

15 60-3,186 (1) The ~~county treasurer~~ department shall  
16 annually determine the motor vehicle tax on each motor vehicle  
17 registered ~~in the county based on the age of the motor vehicle~~  
18 pursuant to section 60-3,187 and shall cause a notice of the amount  
19 ~~of the tax to be mailed~~ delivered to the registrant. The notice may  
20 be delivered to the registrant at the address shown upon his or her  
21 registration certificate or the registrant's most recent address  
22 according to information received by the department from the National  
23 Change of Address program of the United States Postal Service or  
24 delivered electronically to the registrant if the registrant has  
25 provided electronic contact information to the department. The notice

1 shall be ~~printed on a form prescribed by the department and shall be~~  
2 ~~mailed~~ provided on or before the first day of the last month of the  
3 registration period.

4 (2)(a) The motor vehicle tax, motor vehicle fee,  
5 registration fee, sales tax, and any other applicable taxes and fees  
6 shall be paid to the county treasurer prior to the registration of  
7 the motor vehicle for the following registration period. If the motor  
8 vehicle being registered has been transferred as a gift or for a  
9 nominal amount, any sales tax owed by the transferor on the purchase  
10 of the motor vehicle shall have been paid or be paid to the county  
11 treasurer prior to the registration of the motor vehicle for the  
12 following registration period.

13 (b) After retaining one percent of the motor vehicle tax  
14 proceeds collected for costs, the remaining motor vehicle tax  
15 proceeds shall be allocated to each county, local school system,  
16 school district, city, and village in the tax district in which the  
17 motor vehicle has situs.

18 (c)(i) Twenty-two percent of the remaining motor vehicle  
19 tax proceeds shall be allocated to the county, (ii) sixty percent  
20 shall be allocated to the local school system or school district, and  
21 (iii) eighteen percent shall be allocated to the city or village,  
22 except that (A) if the tax district is not in a city or village,  
23 forty percent shall be allocated to the county, and (B) in counties  
24 containing a city of the metropolitan class, eighteen percent shall  
25 be allocated to the county and twenty-two percent shall be allocated

1 to the city or village.

2 (d) The amount allocated to a local school system shall  
3 be distributed to school districts in the same manner as property  
4 taxes.

5 (3) Proceeds from the motor vehicle tax shall be treated  
6 as property tax revenue for purposes of expenditure limitations,  
7 matching of state or federal funds, and other purposes.

8 Sec. 5. Section 60-3,190, Revised Statutes Cumulative  
9 Supplement, 2012, is amended to read:

10 60-3,190 (1) A motor vehicle fee is imposed on all motor  
11 vehicles registered for operation in this state. An owner of a motor  
12 vehicle which is exempt from the imposition of a motor vehicle tax  
13 pursuant to section 60-3,185 shall also be exempt from the imposition  
14 of the motor vehicle fee imposed pursuant to this section.

15 (2) The ~~county treasurer department~~ shall annually  
16 determine the motor vehicle fee on each motor vehicle registered in  
17 ~~the county based on the age of the motor vehicle pursuant to this~~  
18 ~~section and shall cause a notice of the amount of the fee to be~~  
19 ~~mailed delivered to the registrant, at the address shown upon his or~~  
20 ~~her registration certificate. The notice shall be printed on a form~~  
21 ~~prescribed by the department, shall be combined with the notice of~~  
22 ~~the motor vehicle tax, and shall be mailed on or before the first day~~  
23 ~~of the last month of the registration period. required by section~~  
24 60-3,186.

25 (3) The motor vehicle fee schedules are set out in this

1 subsection and subsection (4) of this section. Except for automobiles  
 2 with a value when new of less than \$20,000, and for assembled  
 3 automobiles, the fee shall be calculated by multiplying the base fee  
 4 times the fraction which corresponds to the age category of the  
 5 automobile as shown in the following table:

6 YEAR	FRACTION
7 First through fifth	1.00
8 Sixth through tenth	.70
9 Eleventh and over	.35

10 (4) The base fee shall be:

11 (a) Automobiles, with a value when new of less than  
 12 \$20,000, and assembled automobiles - \$5

13 (b) Automobiles, with a value when new of \$20,000 through  
 14 \$39,999 - \$20

15 (c) Automobiles, with a value when new of \$40,000 or more  
 16 - \$30

17 (d) Motorcycles - \$10

18 (e) Recreational vehicles and cabin trailers - \$10

19 (f) Trucks over seven tons and buses - \$30

20 (g) Trailers other than semitrailers - \$10

21 (h) Semitrailers - \$30

22 (i) Minitrucks - \$10

23 (j) Low-speed vehicles - \$10.

24 (5) The motor vehicle tax, motor vehicle fee, and  
 25 registration fee shall be paid to the county treasurer prior to the

1 registration of the motor vehicle for the following registration  
2 period. After retaining one percent of the motor vehicle fee  
3 collected for costs, the remaining proceeds shall be remitted to the  
4 State Treasurer for credit to the Motor Vehicle Fee Fund. The State  
5 Treasurer shall return funds from the Motor Vehicle Fee Fund remitted  
6 by a county treasurer which are needed for refunds or credits  
7 authorized by law.

8 (6)(a) The Motor Vehicle Fee Fund is created. On or  
9 before the last day of each calendar quarter, the State Treasurer  
10 shall distribute all funds in the Motor Vehicle Fee Fund as follows:

11 (i) Fifty percent to the county treasurer of each county, amounts in  
12 the same proportion as the most recent allocation received by each  
13 county from the Highway Allocation Fund; and (ii) fifty percent to  
14 the treasurer of each municipality, amounts in the same proportion as  
15 the most recent allocation received by each municipality from the  
16 Highway Allocation Fund. Any money in the fund available for  
17 investment shall be invested by the state investment officer pursuant  
18 to the Nebraska Capital Expansion Act and the Nebraska State Funds  
19 Investment Act.

20 (b) Funds from the Motor Vehicle Fee Fund shall be  
21 considered local revenue available for matching state sources.

22 (c) All receipts by counties and municipalities from the  
23 Motor Vehicle Fee Fund shall be used for road, bridge, and street  
24 purposes.

25 (7) For purposes of subdivisions (4)(a), (b), (c), and



1 (f) of this section, automobiles or trucks includes all trucks and  
2 combinations of trucks or truck-tractors, except those trucks,  
3 trailers, or semitrailers registered under section 60-3,198, and the  
4 fee is based on the gross vehicle weight rating as reported by the  
5 manufacturer.

6 (8) Current model year vehicles are designated as first-  
7 year motor vehicles for purposes of the schedules.

8 (9) When a motor vehicle is registered which is newer  
9 than the current model year by the manufacturer's designation, the  
10 motor vehicle is subject to the initial motor vehicle fee for six  
11 registration periods.

12 (10) Assembled vehicles other than assembled automobiles  
13 shall follow the schedules for the motor vehicle body type.

14 Sec. 6. Section 60-1515, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 60-1515 (1) The Legislature hereby finds and declares  
17 that a statewide system for the collection, storage, and transfer of  
18 data on vehicle titles and registration and the cooperation of state  
19 and local government in implementing such a system is essential to  
20 the efficient operation of state and local government in vehicle  
21 titling and registration. The Legislature hereby finds and declares  
22 that the electronic issuance of operators' licenses and state  
23 identification cards using a digital system as described in section  
24 60-484.01 and the cooperation of state and local government in  
25 implementing such a system is essential to the efficient operation of

1 state and local government in issuing operators' licenses and state  
2 identification cards.

3 (2) It is therefor the intent of the Legislature that the  
4 Department of Motor Vehicles shall use a portion of the fees  
5 appropriated by the Legislature to the Department of Motor Vehicles  
6 Cash Fund as follows:

7 (a) To pay for the cost of issuing motor vehicle titles  
8 and registrations on a system designated by the department. The costs  
9 shall include, but not be limited to, software and software  
10 maintenance, programming, processing charges, and equipment including  
11 such terminals, printers, or other devices as deemed necessary by the  
12 department after consultation with the county to support the issuance  
13 of motor vehicle titles and registrations. The costs shall not  
14 include the cost of county personnel or physical facilities provided  
15 by the counties;

16 (b) To fund the centralization of renewal notices for  
17 motor vehicle registration and to furnish to the counties the  
18 certificate of registration forms specified in section 60-390. The  
19 certificate of registration form shall be prescribed by the  
20 department;

21 (c) To pay for the costs of an operator's license system  
22 as specified in sections 60-484.01 and 60-4,119 and designated by the  
23 department. The costs shall be limited to such terminals, printers,  
24 software, programming, and other equipment or devices as deemed  
25 necessary by the department to support the issuance of such licenses

1 and state identification cards in the counties and by the department;  
2 and

3 (d) To pay for the motor vehicle insurance data base  
4 created under section 60-3,136.

5 Sec. 7. This act becomes operative on October 1, 2013.

6 Sec. 8. Original section 60-1515, Reissue Revised  
7 Statutes of Nebraska, and sections 60-386, 60-3,141, 60-3,156,  
8 60-3,186, and 60-3,190, Revised Statutes Cumulative Supplement, 2012,  
9 are repealed.