

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 842**

Introduced by Crawford, 45; Blood, 3; Walz, 15.

Read first time January 08, 2020

Committee:

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-3,185, Revised Statutes Cumulative Supplement,
- 3 2018; to change an exemption from motor vehicle taxes and fees as
- 4 prescribed; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,185, Revised Statutes Cumulative Supplement,  
2 2018, is amended to read:

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

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

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

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

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

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

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

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

30 Sec. 2. Original section 60-3,185, Revised Statutes Cumulative  
31 Supplement, 2018, is repealed.