

ONE HUNDRED SEVENTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 127**

Introduced by Hilkemann, 4.

PURPOSE: The purpose of this interim study is to identify a more equitable scale for motor vehicle taxation.

The interim study shall include, but not be limited to, an examination of:

(1) The average number of vehicles registered that pay zero percent of the motor vehicle tax;

(2) The amount of annual revenue generated by the motor vehicle tax;

(3) The possibility of rescheduling the percentage of motor vehicle tax by vehicle age to achieve a revenue-neutral impact;

(4) To what extent decreasing the motor vehicle tax on newer vehicles and increasing the motor vehicle tax on older vehicles would incentivize consumers to purchase new vehicles; and

(5) The potential for reduction in pollution by increasing the motor vehicle tax on older vehicles.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Transportation and Telecommunications Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.